

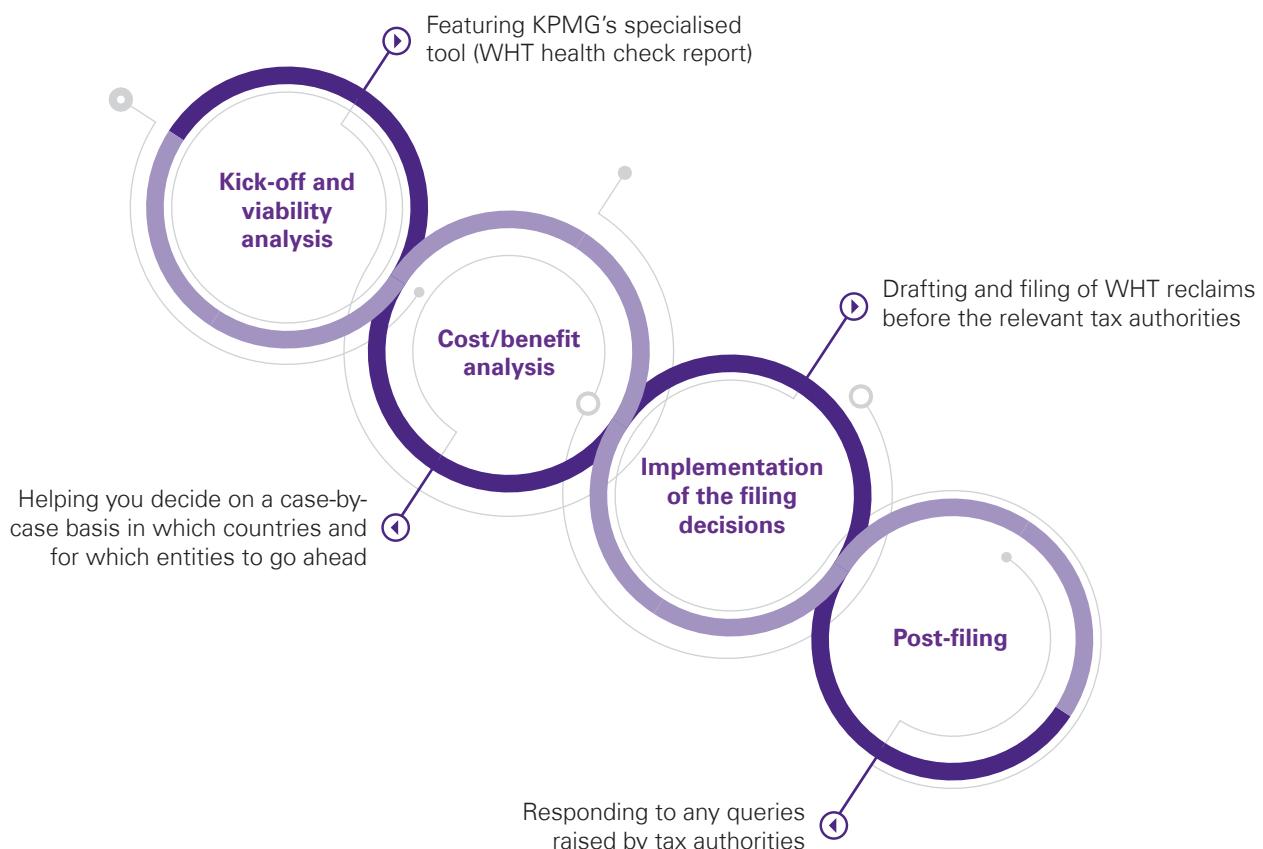
Withholding tax reclaim services

valueforfunds.com

This fully integrated service helps you reclaim undue withholding taxes wherever possible.

With this service, we...

- ...help you reclaim withholding taxes (WHT) under different legal bases.
- ...guarantee worldwide coverage.
- ...bring to you our network of 126 countries, through which we continuously identify new opportunities for WHT reclams.
- ...coordinate and manage the project in a fully integrated manner.



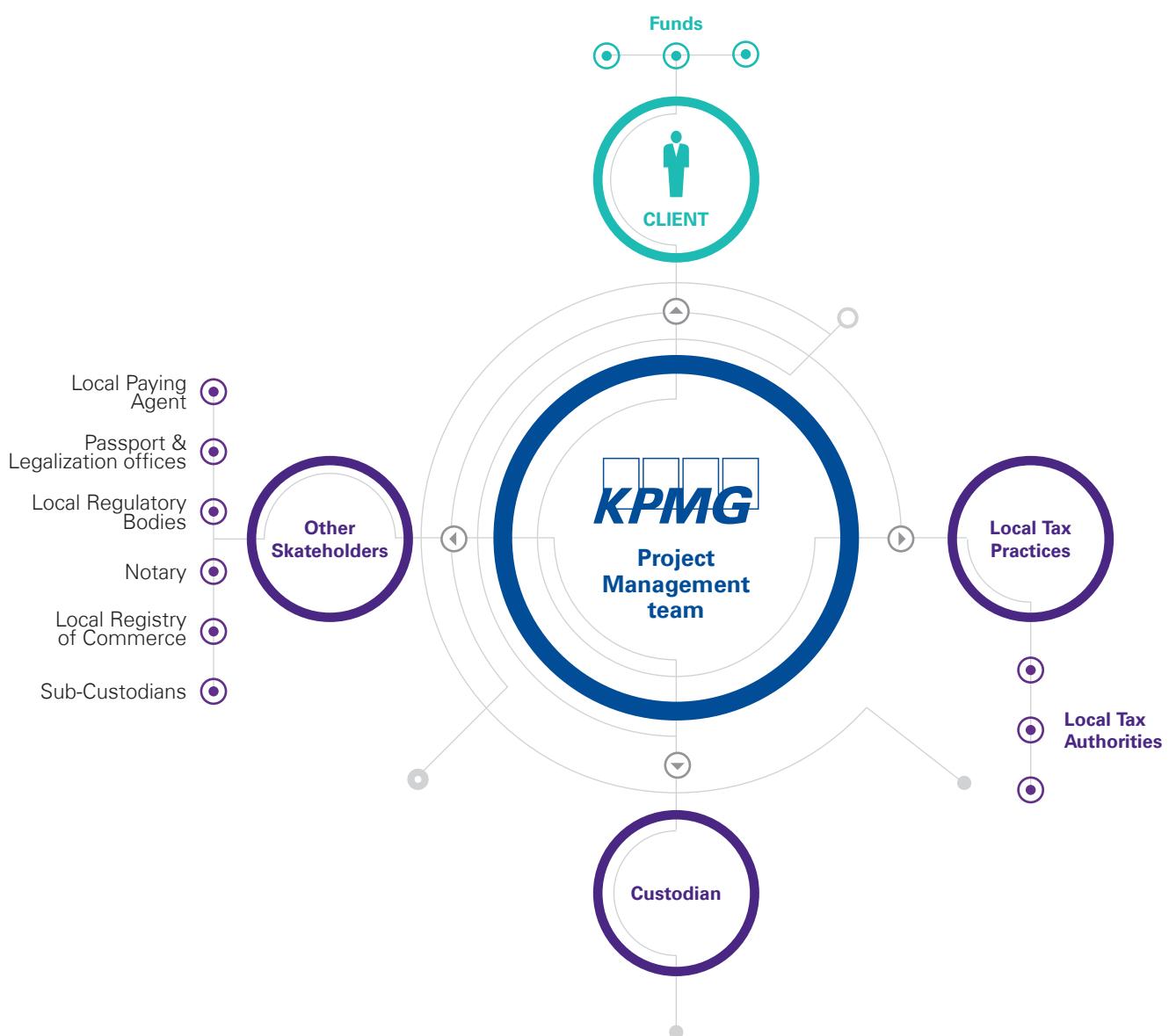
Value for Funds

**Anticipate tomorrow.
Deliver today.**

Detailed features

Our services include:

- assistance for WHT reclams is provided based on (i) EU law and European Court of Justice case law (i.e. Aberdeen and Santander); (ii) double tax treaties; and (iii) domestic law.
- you can rely on the expertise of a consistent and stable team of tax specialists as well as on the support of KPMG's EU Tax Centre.
- our services cover all phases of the reclaim process: (1) identification of reclaimable WHT with the KPMG WHT Health Check report; (2) analysis of which reclams should be pursued based on pre-defined materiality thresholds; (3) drafting and filing of the WHT reclams; and (4) dealing with post-filing issues such as answering queries raised by local tax authorities.
- the services are rendered by a multidisciplinary team made of tax advisers (in charge of the filing of WHT reclams) and management consultants (in charge of project management).



For contact details please go to: valueforfunds.com



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