



# Global VAT Recovery Services

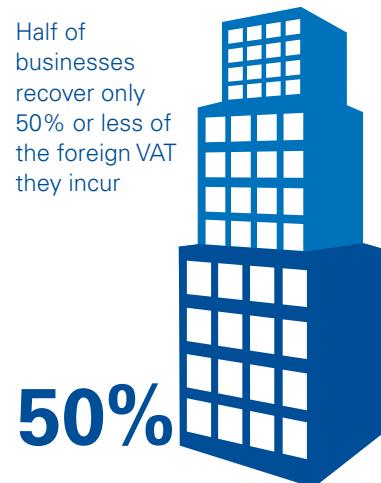
**A new approach to  
VAT Recovery**

KPMG International

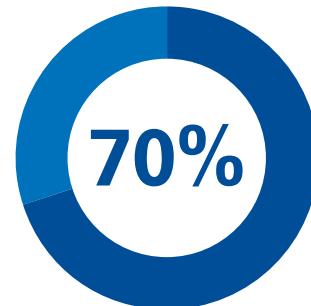
[www.kpmg.com/VATrecovery](http://www.kpmg.com/VATrecovery)

# Are you recovering all that you are entitled to?

Half of businesses recover only 50% or less of the foreign VAT they incur



## Why?



find procedures for refunds generally difficult to contend with

“the amounts incurred are not worth the trouble”

“administration is too difficult”

Source: VAT/GST Relief for Foreign Businesses: The State of Play, Organisation for Economic Co-operation and Development (OECD), February 2010.

## Did you know?

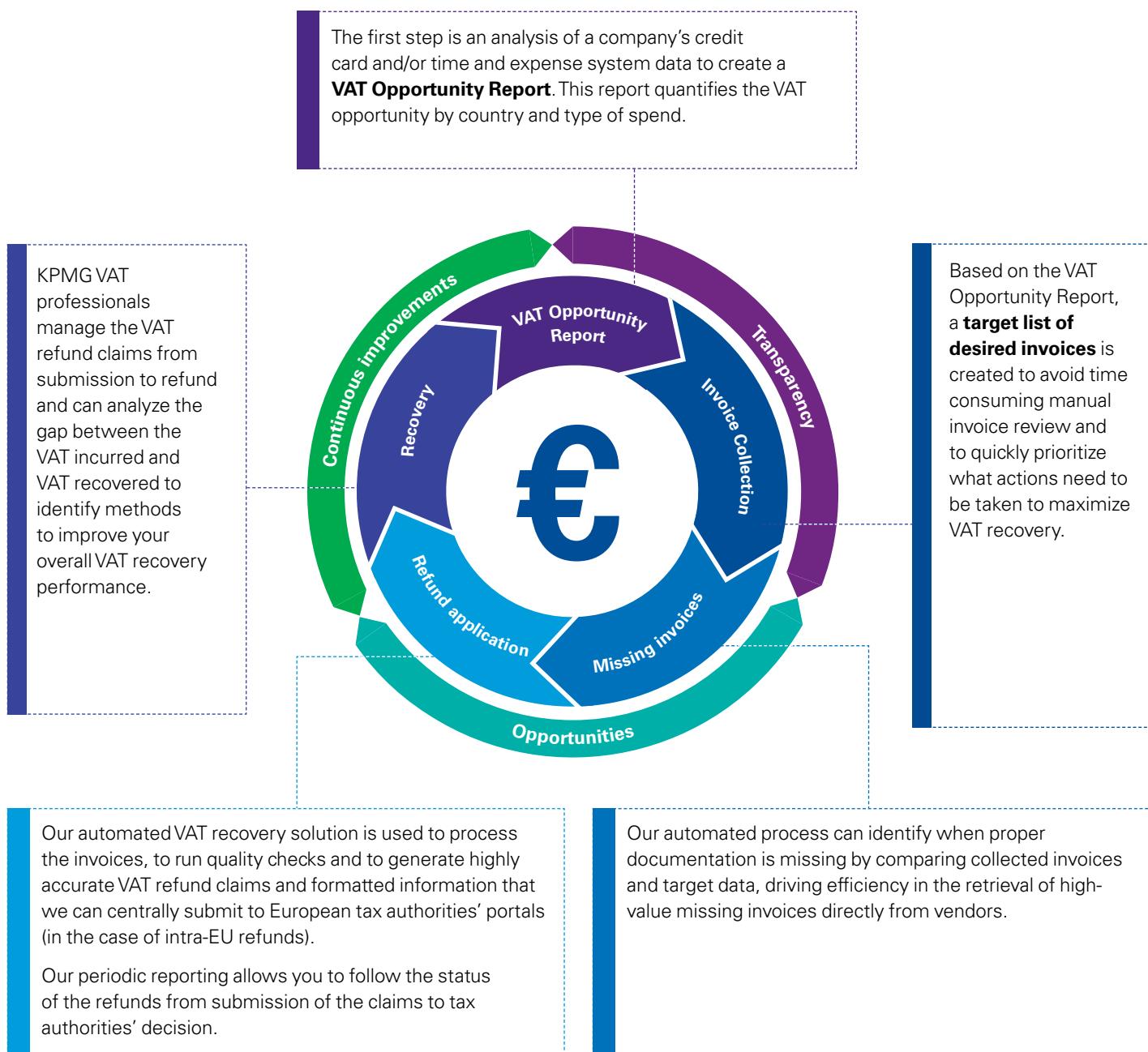
The Council European Directive 86/560/EEC, known as the “13<sup>th</sup> Directive” was adopted and has been especially designed for non-EU companies wishing to recover VAT incurred in an EU Member State in which they do not, and are not required to have, a local VAT registration.

The Council European Directive 2008/09/EC has been especially designed for EU companies wishing to recover VAT incurred in a different EU Member State.

# New technology means new VAT opportunities

KPMG's market leading approach is based on a combination of data analysis and an automated process designed to minimize the manual tasks needed to submit VAT refund claims.

Using proprietary technology, a company's credit card and/or expenses system data can be analyzed and a VAT Opportunity Report created. The report identifies potential VAT recovery amounts and targeted invoices.



# Types of recoverable foreign VAT expenses



Car rentals



Hotels



Public transportation, taxi



Conferences and tradeshows



Professional fees



Meals and entertainment



Other goods and services purchased for business purposes

## About KPMG's Global Indirect Tax Services Network

KPMG's Global Indirect Tax practice comprises over 1,600 professionals located in KPMG member firms in 94 countries. These professionals combine advanced technical capabilities in indirect tax with deep understanding of industry

and business issues. KPMG's distinctive networking model means member firms' tax professionals combine an international perspective with local experience and insight.

## Additional insights

### **KPMG's Online Tax Rate Tool**

KPMG's online tax rate tool allows users to compare corporate, indirect and individual income tax rates for one country, for any given year(s) and compare one tax type across multiple countries, for any given year(s).

[www.kpmg.com/taxrates](http://www.kpmg.com/taxrates)

### **Global Indirect Tax Service Website:**

Visit KPMG's Global Indirect Tax Services website to learn more about our bespoke approach to technologies and process management and, how we're driving indirect tax performance.

[www.kpmg.com/indirecttax](http://www.kpmg.com/indirecttax)

### **Going Beyond the Data — Indirect Tax**

A series of technical articles written by KPMG Global Indirect Tax Services professionals to help you better understand and prepare to deal with the Big Data revolution in the context of indirect taxes.

[www.kpmg.com/taxdataanalytics](http://www.kpmg.com/taxdataanalytics)

### **Global Indirect Tax Compliance Website**

Visit KPMG's Global Indirect Tax Compliance website to learn more about KPMG's Indirect Tax Compliance Center of Excellence and how KPMG firms use advanced analytics to help add value to your business while zeroing in on unrealized opportunities.

[www.kpmg.com/indirecttaxcompliance](http://www.kpmg.com/indirecttaxcompliance)

# How to get started

To start recovering VAT, contact one of our professionals.

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