

**R.G. Manabat & Co.**



# Menu of Tax Services

In today's business climate, the best approach to tax depends on striking the right balance between tax cost and the risk of regulatory challenge.

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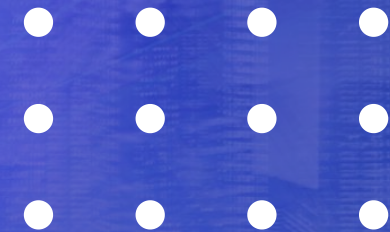
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# Tax Compliance Review

- ▶ A tax health check to determine clients' level of compliance with Philippine tax laws, rules and regulations
- ▶ Identify possible exposures and provide options on the most efficient way/s to address and handle the noted tax issues
- ▶ May include drafting of tax manuals that are tailor-fit to the clients' business model to help them develop written guidelines on how to handle tax affairs efficiently







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# Deal Advisory, M&A Tax

- ▶ Assist clients to avoid fiscal pitfalls by reviewing their structural frameworks and performing tax due diligence reviews to identify tax exposures and material tax saving opportunities.
- ▶ Advise on cross-border transactions and restructurings by analyzing deal structures, tax obligations, and preserving tax assets to support effective tax planning







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# Tax Advisory

- ▶ A full range of tax advisory services
- ▶ Identify the tax implications of specific transactions and suggest tax efficient structures/options for clients' consideration
- ▶ Advise on tax planning and tax structuring for special projects and other corporate finance and restructuring activities
- ▶ Provide tax advisory services for companies entering the Philippines, covering all stages from planning, setting up, business operations to exit/dissolution
- ▶ Identify different entry strategies to maximize fiscal and non-fiscal incentives available under relevant laws of the Philippines







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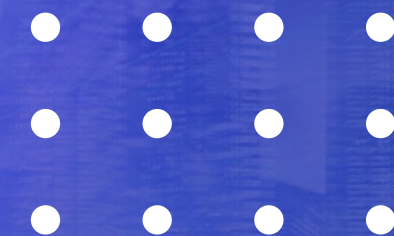
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# Tax Advocacy

- ▶ Assist in tax audit investigations of the BIR
  - ◆ Deal with BIR examiners
  - ◆ Determine the possible tax liabilities of the taxpayer and give insights as to the basis of the BIR in enforcing tax rules and regulations
  - ◆ Provide insights on tax laws, rules and regulations to avoid further deficiency tax assessments and ensure better tax compliance
  - ◆ Help clients better understand the BIR's enforcement and compliance procedures and operations related to taxpayers
- ▶ Assist in securing rulings from the BIR/BOC/BLGF/DOF to confirm the tax treatment of a specific transaction, covering the preparation, filing, and guidance on necessary documents.
- ▶ Assist in obtaining opinions from SEC and other government agencies







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# Tax and Accounting Compliance

(Tax Return Preparation, Accounting and Bookkeeping, and Payroll Services)

## Tax Return Preparation or Review

- ▶ Assist domestic clients in the preparation or review of draft corporate tax returns for different tax types
- ▶ May include review of supporting documents and/or accounting records to provide properly prepared tax returns

## Accounting and Bookkeeping

- ▶ Provide general accounting services to assist in maintaining and securing accounting records
  - ◆ Prepare the accounting records and financial statements
  - ◆ Process suppliers' invoices and payment
  - ◆ Prepare clients' billings to customers
  - ◆ Assist in year-end audit
  - ◆ Assist in the submission of audited financial statements to the SEC







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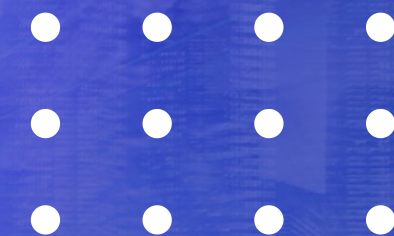
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# Tax and Accounting Compliance

(Tax Return Preparation, Accounting and Bookkeeping, and Payroll Services)



## Payroll

- ▶ Full range of payroll services
- ▶ Provide computation of employee net salaries after tax deductions and process all paperwork related to the disbursement of net salaries to employee accounts
- ▶ Assist in the filing, remittance and preparation of reports for employees' statutory contributions
- ▶ Guide clients to comply with tax rules and regulations applicable to payroll





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# Investment Advisory

- ▶ Company administration support services from conception and birth of a business entity until its dissolution
- ▶ Assist clients in the setting-up and registration of a Philippine entity, including the preparation, review and filing of the necessary registration documents with relevant government offices
- ▶ Assist clients in preparing and filing the application with investment promotions agencies (e.g., PEZA, BOI, etc.) for availment of tax incentives
- ▶ Assist with the closure and de-registration of business entities from government agencies, including managing examinations by the BIR and LGU







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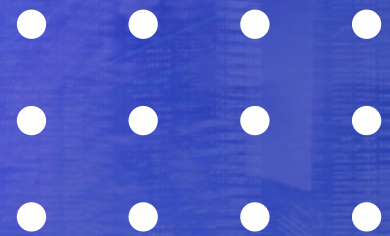
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# Global Compliance Management Services (GCMS)

- ▶ Globally coordinated tax compliance services such as tax return preparation or review, tax planning and tax provision preparation for multinational companies
- ▶ Leverage KPMG Digital Gateway, a cloud-based platform, for real-time visibility into compliance projects across entities and jurisdictions







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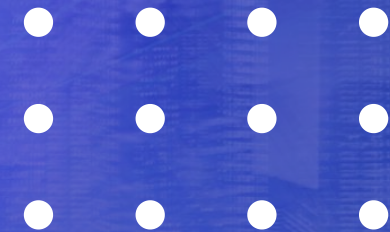
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# Global Mobility Services (GMS)

- ▶ Advisory, compliance and administrative services in personal tax and immigration to help manage the reporting requirements of expatriates/assignees
- ▶ Review clients assignment program and work with the assignee's home country employer even before the assignee is sent out to an international assignment to uncover potential savings and help the company implement best tax practices for proper income reporting







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# Global Mobility Services (GMS)

- ▶ End-to-end mobility assistance
  - ◆ Obtain the most suitable visa and work permit for the assignee based on his circumstance
  - ◆ Support the assignee with an arrival tax briefing, tax identification number (TIN) registration, withholding tax on compensation and fringe benefits tax compliance, equity compensation tax reporting and income tax return filing
  - ◆ Provide tax equalization policy review and settlement calculations, retirement plan consulting and separation benefits computation until the assignee is ready to return to his home country
  - ◆ Assist in immigration departure formalities and provide pre-departure tax briefing to inform the assignee of any remaining tax obligation
- ▶ Provide streamlined processes and technology support for clients to efficiently manage their global workforce







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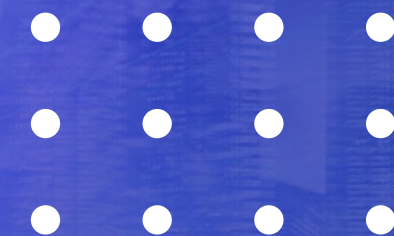
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# Transfer Pricing

- ▶ Review clients' related-party transactions for compliance with the arm's length principle under the Philippine TP regulations
- ▶ Make an assessment of clients' existing TP policies and/or documentation
- ▶ Conduct a TP benchmarking exercise
- ▶ Provide advisory services on TP matters such as proper charging in light of the arm's length principle, sufficiency of supporting documents and managing from a TP perspective
- ▶ Approach may include coordination with other KPMG offices to provide a wider perspective and an integrated approach







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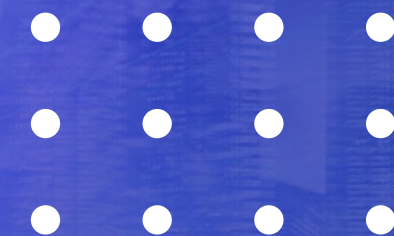
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# Customs

- ▶ Customs compliance reviews to address clients' issues on valuation and classification of imported goods, and other compliance requirements imposed on importers
- ▶ Identify potential customs duties and compliance deficiencies and recommend measures to remedy them
- ▶ Provide customs advisory services covering proper classification and valuation of imported goods, Rules of Origin requirements and on the handling of post-entry audit investigations of the BOC
- ▶ Assist in securing Tariff Commodity Classification Rulings for specific imported goods







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# Independent Certified Public Accountant (ICPA) Services



- Provide ICPA services in relation to clients' appeals to the Court of Tax Appeals (CTA) relating to claims for tax refund or deficiency tax assessments of the BIR
- Act as an agent of the CTA to examine, verify and summarize the results in a report, and testify thereon after concluding its findings







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