



# Tax Diagnostics

## KPMG in Ukraine

# An independent tax review is required when:

- You expect a tax audit in the near future (i.e., your company is included in the statutory tax audit schedule);
- You need to analyse tax computation and payments made by previous management or accounting personnel for correctness and completeness (including situations where you need to be convinced that there are no non-efficient tax overpayments);
- You are responsible for your company's (or a group of companies') tax compliance and you need an independent professional opinion on the tax position of your company / group;
- You need to determine the correctness of your company's corporate income tax, VAT, and any other tax reporting and compliance with tax legislation before and after making specific material business transactions.

## A KPMG Tax Diagnostic is:



An objective check of the tax status of your company in accordance with your requirements and requests;



A means of identifying any potential breaches in tax and accounting compliance with the Tax Code of Ukraine;



A report made by KPMG experts to identify any and all problem areas and risks;



A means of gathering practical recommendations from tax and accounting professionals to mitigate said risks.

# How we conduct tax diagnostics:

We make a request, and then process financial information and tax reporting documents;



We compare financial information in a company's accounting system with their primary documentation;



We check the correctness of the calculation of liabilities for value added tax, corporate income tax, non-resident income tax, and other factors (if necessary);



We check contracts, primary documents, and internal regulations for tax risks;



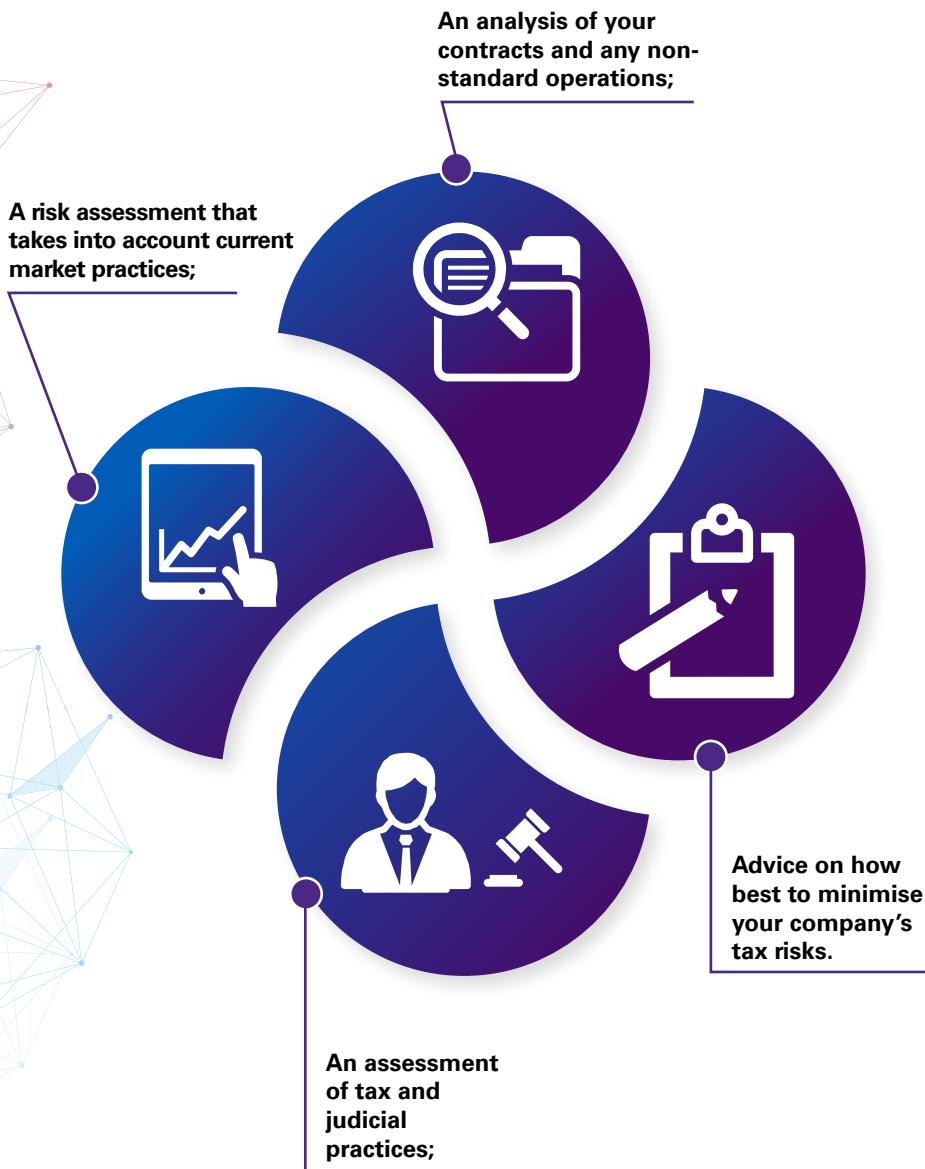
We discuss the risk zone and issues for increased attention with financial and tax specialists;



We prepare a report on any and all identified tax risks, as well as our recommendations for their reduction.



# What will you get as a result?



# About KPMG

One of the 'Big Four' accountancy firms, KPMG is a global organisation of independent professional services firms providing Audit, Tax, and Advisory services. KPMG is a global organization of independent professional services firms providing Audit, Tax and Advisory services.

We operate in 146 countries and in FY20 had close to 227 000 people working in member firms around the world.

Our purpose and aspiration is to turn knowledge into value for the benefit of our clients, our people, and the world's capital markets.

KPMG has been working in Ukraine and the CIS for thirty years and now has 22 offices, employing together over 5,000 people.

KPMG in Ukraine provides audit, tax, accounting and advisory services to local and international businesses. KPMG has been working in Ukraine since 1992, and our goal has always been to use the firm's global intellectual potential, combined with the practical experience of our Ukrainian professionals, to help leading companies to achieve their goals. In Ukraine KPMG has its offices in Kyiv and Lviv.

## Awards and recognition

- In 2020, KPMG in Ukraine received awards from international legal ranking body The Legal 500 in the areas of tax law, corporate law and M&A, private client services, energy, and dispute resolution;
- In the same year, KPMG in Ukraine was named one of the leading Ukrainian companies in M&A practice by the International Financial Law Review (IFLR) 1000;
- KPMG in Ukraine has also been recognised by the Chambers Europe 2021;
- According to the International Tax Review (2016 – 2021), KPMG in Ukraine is a leading company in the fields of tax consulting, transfer pricing, and tax dispute resolution.



# In addition to independent tax reviews, we offer the following professional services:



developing and/or updating accounting policies in accordance with UNAS and IAS / IFRS;



assistance in preparing formal enquiries to the Ministry of Finance of Ukraine and the State Tax Service of Ukraine regarding legally unregulated tax and accounting issues;



advice on the practical application of UNAS and IAS / IFRS in an entity's tax declarations;



seminars and training session dedicated to relevant tax issues;



advice on taxation, accounting, and efficient tax structuring of your business' transactions;



development and improvement of an internal tax control system.

# Our team

We understand that our clients value working with specialists who have knowledge and experience of their industry. As such, our Tax & Legal team have unparalleled involvement and extensive insights into the realities of doing business domestically and abroad, as well as in multiple jurisdictions.



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