Is your current tax function future proof?

**Key goals to be achieved**

- leveraging technology
- reporting compliance
- efficiency & effectiveness
- providing transparency

**How can PwC help you achieve your key goals**

With our proven tax risk management methodology and online tooling (T3M), we deliver clear insights into your tax function operating model in order to minimize risks and maximizing opportunities.

**Main benefits T3M**

- Detailed overview of current and desired tax management state
- Clearly highlights how to change or upgrade the tax function to minimise risk whilst maximising efficiency and opportunity
- Compliant with Cooperative Compliance programs across the globe (COSO and OESO)
T3M – From levers to managing operations

Focus on the maturity level of the entire tax function

- **Business & tax environment** – Including strategy, organisation, soft controls and levels of tax awareness.
- **Business operations** – Status, control and documentation of tax influencing business processes.
- **Tax operations** – Processes and controls in place to ensure tax compliance and reporting requirements are met.
- **Tax risk management** – Risk identification, risk management and communication of tax risks.
- **Monitoring & testing** – assess the design and operating effectiveness of tax controls and follow up on change management.
- **Tax assurance** – review of the tax control framework and design and operating effectiveness of tax controls.

Communicate the maturity level to internal and external stakeholders

The T3M process

1. **Introduce**
   - Work with the client to identify key stakeholders in the organisation to attend a collaborative workshop or interviews to populate the online T3M questionnaire.

2. **Collaborate**
   - Hold a collaborative workshop or range of interviews combined with desktop review to populate the model and assess the current state, whilst considering the desired state.

3. **Report and recommend**
   - Provide a report summarising the output of the model targeted recommendations to enable further development of the Tax Control Framework and move to the desired maturity state.

4. **Post T3M assistance**
   - Where suitable, we can assist you with achieving the Tax Operating Model. This may include a more detailed assessment in areas of weakness, opportunity or relevance. We can also facilitate the use of T3M on an ongoing basis to monitor and test your Tax Control Framework periodically.

For more information, reach out to:

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