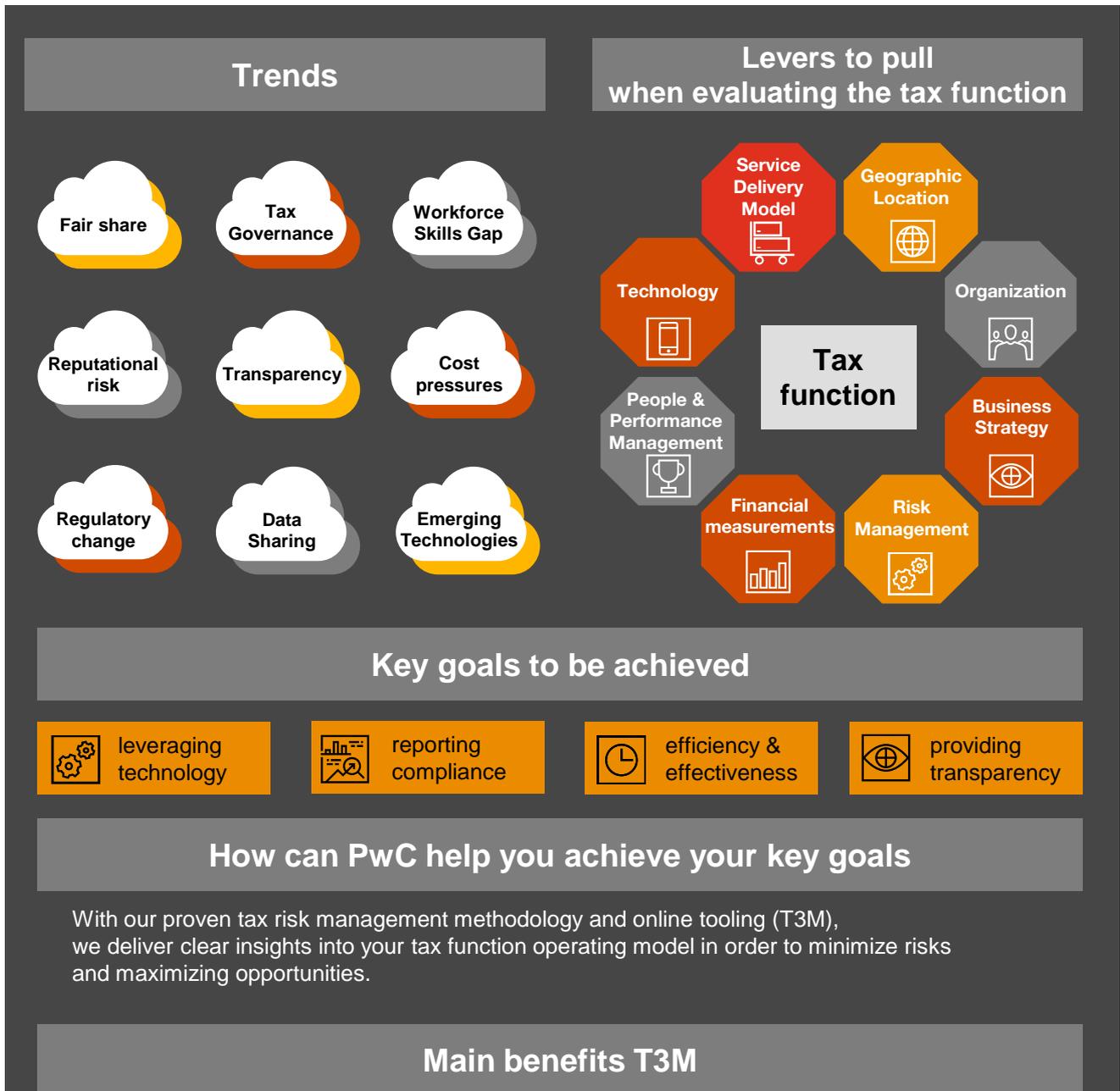


Tax Management Maturity Model (T3M): Meeting tomorrow's tax challenges today

Is your current tax function future proof?



T3M – From levers to managing operations

Assignment		Level 1	Level 2	Level 3	Level 4	Level 5
		Level 1	Level 2	Level 3	Level 4	Level 5
▶ 1 Business (& Tax) Environment			Current	Desired		
▶ 2 Business Operations				Current	Desired	
▶ 3 Tax Operations			Current		Desired	
▶ 4 (Tax) Risk Management		Current		Desired		
▶ 5 Monitoring/Testing				Current	Desired	
▶ 6 (Tax) Assurance			Current	Desired		

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



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.

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.

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.

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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