



Global Compliance and Reporting **Ensuring compliance in an ever-changing global landscape**

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Global Compliance and Reporting

Gewitterstimmung

Herrscht bei Ihnen auch öfters mal Gewitterstimmung?

- Vorschriftenflut
- Personalsituation
- Zeit- & Kostendruck
- Überlastung



Global Compliance and Reporting

Gewitterwolken ziehen auf

Herausforderungen

Fehlender Überblick führt zu:

- sinkende Qualität
- steigendes Risiko

Resultat:

- Unzufriedenheit
- Überlastung
- schlechte Stimmung



Global Compliance and Reporting

Gewitterstimmung

Weitere Faktoren

- manuelle Prozesse
- redundante Tätigkeiten
- fehlende Effizienz/Doppelarbeiten
- Adhoc Anfragen

Wir können Abhilfe schaffen.



InControl



Global Compliance and Reporting InControl

Wie schafft es InControl die Sonne in das Unternehmen zurückzubringen?

- Tool Lösung für einen besseren Überblick
- Fristenüberwachung
- Delegieren von Aufgaben
- Automatisierte Erinnerungen
- Automatisierte Dokumentation



Global Compliance and Reporting Made easy

InControl ist eine auf einer Cloud-Technologie basierende Kollaborationsplattform, die einen vollständigen Überblick über alle Compliance-Aktivitäten bietet. InControl arbeitet in Echtzeit, ist effizient und ermöglicht es, Risiken zu erkennen, bevor sie zu einer Nichteinhaltung führen.

Daten einholen

- **Daten der Unternehmensgruppe einholen:**

- Land
- Gesellschaftsname
- Dienstleistungen (Accounting, Corporate Tax, VAT, Payroll etc.)

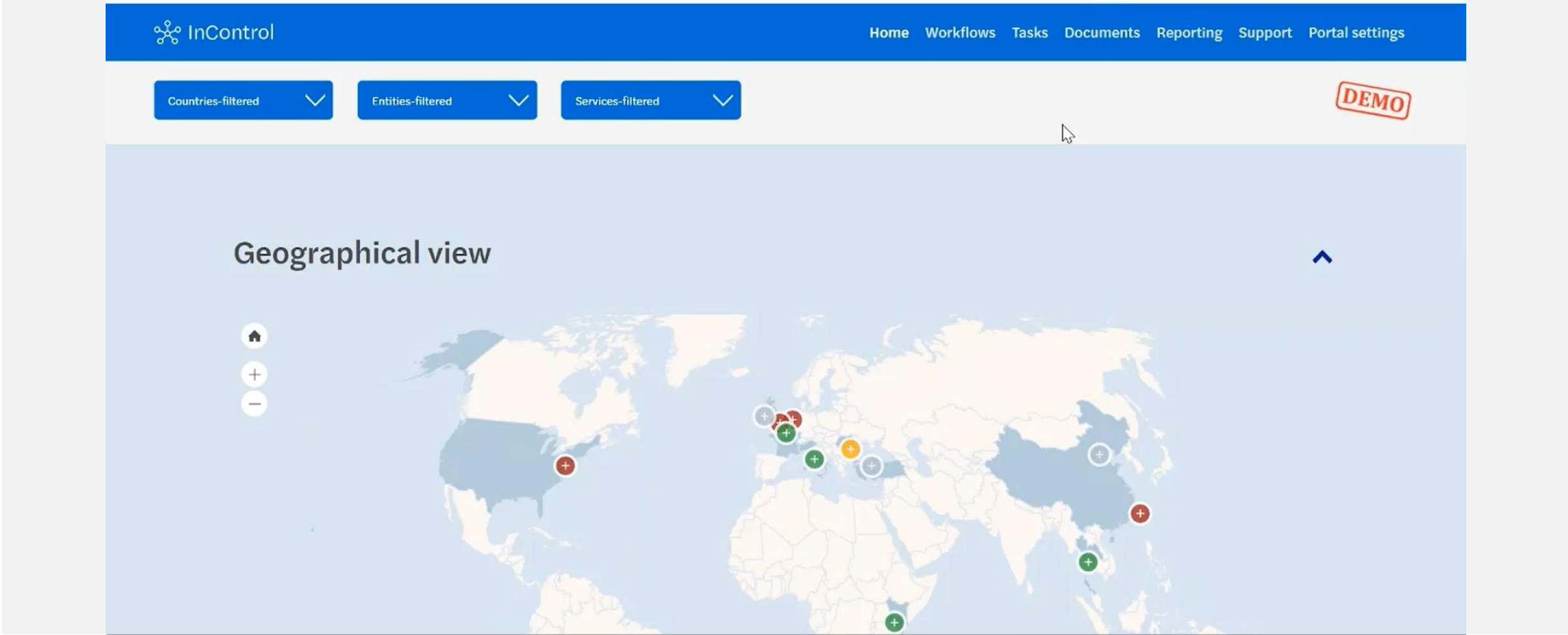
- **User:**

- eMail-Adresse, Name, Jobtitel, Kontaktdaten
- User authorisation

- **Country Template:**

- Dienstleistungsart
- Häufigkeit
- Unterlagen müssen erstellt werden bis XX von YY
- Unterlagen müssen freigegeben werden bis XX von YY
- Task müssen freigegeben werden bis XX von YY
-
- Zahlungen sind fällig bis XX von YY

Global Compliance and Reporting InControl | Startseite & Dashboard



Quelle: InControl von Forvis Mazars

Global Compliance and Reporting InControl | Zoom in Details

The screenshot displays the InControl software interface. A modal window titled "Romania tasks" is open, showing a list of tasks for "Demo Entity Romania". The tasks are arranged in a grid. The first task, "Provide Accounting August 2024", has a red status indicator and its "Go to task" button is highlighted with a red box. Other tasks include "Provide Accounting September 2024", "Prepare Accounting August 2024", "Review Accounting August 2024", "Approve Accounting August 2024", and "Prepare Accounting September 2024". Each task card includes a "Go to task" and a "Notify" button. A "Show all" button is located at the bottom of the modal. The background shows a map of Europe and the InControl logo.

Task Title	Entity	Due Date	Status	Action
Provide Accounting August 2024	Demo Entity Romania	Due 2 September 2024	Red	Go to task, Notify
Provide Accounting September 2024	Demo Entity Romania	Due 21 September 2024	Green	Go to task, Notify
Prepare Accounting August 2024	Demo Entity Romania	Due 12 September 2024	Grey	Go to task, Notify
Review Accounting August 2024	Demo Entity Romania	Due 14 September 2024	Grey	Go to task, Notify
Approve Accounting August 2024	Demo Entity Romania	Due 16 September 2024	Grey	Go to task, Notify
Prepare Accounting September 2024	Demo Entity Romania	Due 21 September 2024	Grey	Go to task, Notify

Global Compliance and Reporting InControl | Tasks

InControl Home Workflows **Tasks** Documents Reporting Support My portals

Countries-filtered All Entities Services-filtered **DEMO** forv/s mazars

Tasks

Filter tasks Reset filters ⓘ

Not started (21)	In progress (4)		Completed (311)	
<p>Approve Accounting 2024 Demo Entity AUS Due 1 September 2024</p> <p>Go to task Notify</p>	<p>Prepare Accounting 2024 Demo Entity AUS Due 1 September 2024</p> <p>Go to task Notify</p>	<p>Provide Accounting August 2024 Demo Entity Romania Due 2 September 2024</p> <p>Go to task Notify</p>	<p>Provide Accounting September 2024 Demo Entity Romania Due 21 September 2024</p> <p>Go to task Notify</p>	<p>Approve Accounting July 2024 Demo Entity Romania Due 16 August 2024</p> <p>Go to task Notify</p>
<p>Prepare Accounting August 2024 Demo Entity Romania Due 12 September 2024</p> <p>Go to task Notify</p>	<p>Provide Accounting 2024 Demo Entity AUS Due 17 December 2024</p> <p>Go to task Notify</p>		<p>Review Accounting July 2024 Demo Entity Romania Due 14 August 2024</p> <p>Go to task Notify</p>	

Global Compliance and Reporting

InControl | Tasks

The screenshot displays the InControl software interface. At the top, there is a blue navigation bar with the InControl logo and menu items: Home, Workflows, Tasks, Documents, Reporting, and Support. Below the navigation bar, there are three filter buttons: 'Countries-filtered', 'All Entities', and 'Services-filtered', each with a dropdown arrow. A red 'DEMO' stamp is visible in the top right corner.

The main content area shows a task detail page. At the top left, there is a '< Back' link. The task title is 'Approve Accounting 2024', with an arrow pointing to the text 'Task name/ service line/ filing period'. Below the title, the entity is 'Demo Entity AUS', with an arrow pointing to 'Legal entity'. The due date is 'Due 1 September 2024', with an arrow pointing to 'Due Date'. A comment is shown: 'Comment placed on 7 June 2024 by Ştefania Nicolescu' followed by a red 'Rejected' status box. Below the comment, there are two buttons: 'Delegate' and 'Notify'. The responsible user is 'Ştefania Nicolescu', with an arrow pointing to 'Responsible'.

Below the task details, there is a 'Documents' section with a message: 'No documents available.' At the bottom, there is a 'Workflow' section showing a sequence of steps: '8 June 2024 Provide', '1 September 2024 Prepare', and '1 September 2024 Approve'.

Global Compliance and Reporting InControl | Zoom in Details

The screenshot displays the InControl software interface. A modal window titled "Romania tasks" is open, showing a list of tasks for "Demo Entity Romania". The tasks are arranged in a grid. The first task, "Provide Accounting August 2024", has a red status indicator and its "Notify" button is highlighted with a red box. Other tasks include "Provide Accounting September 2024", "Prepare Accounting August 2024", "Review Accounting August 2024", "Approve Accounting August 2024", and "Prepare Accounting September 2024". Each task card includes a "Go to task" and a "Notify" button. A "Show all" button is located at the bottom of the modal. A "DEMO" stamp is visible in the top right corner of the modal. The background shows a map of Europe and the InControl logo.

Task Title	Entity	Due Date	Status	Go to task	Notify
Provide Accounting August 2024	Demo Entity Romania	Due 2 September 2024	Red	Go to task	Notify
Provide Accounting September 2024	Demo Entity Romania	Due 21 September 2024	Green	Go to task	Notify
Prepare Accounting August 2024	Demo Entity Romania	Due 12 September 2024	Grey	Go to task	Notify
Review Accounting August 2024	Demo Entity Romania	Due 14 September 2024	Grey	Go to task	Notify
Approve Accounting August 2024	Demo Entity Romania	Due 16 September 2024	Grey	Go to task	Notify
Prepare Accounting September 2024	Demo Entity Romania	Due 21 September 2024	Grey	Go to task	Notify

Global Compliance and Reporting

InControl | Notify

The screenshot displays the InControl software interface. At the top, there is a navigation bar with the InControl logo and menu items: Home, Workflows, Tasks, Documents, Reporting, and Support. Below the navigation bar, there are three filter buttons: 'Countries-filtered', 'All Entities', and 'Services-filtered'. The main content area shows a document titled 'Approve Accounting' for 'Demo Entity AUS', with a due date of '1 September 2024' and a comment from 'Ştefania Nicolescu' dated '7 June 2024'. There are 'Delegate' and 'Notify' buttons. A modal dialog titled 'Notify user(s)' is open, featuring a 'DEMO' stamp and a close button. The dialog lists a user: 'Ştefania Nicolescu' (stefania.nicolescu@mazars.ro) from 'Forvis Mazars' with the type 'mazars'. A text input field for the notification message is present, and a 'Notify users' button is at the bottom right.

Global Compliance and Reporting InControl | Reporting

Countries-filtered ▼ All Entities ▼ Services-filtered ▼

DEMO

Reporting

COUNTRY
Alle ▼

ENTITY
Alle ▼

SERVICELINE
Alle ▼

DUE DATE
01.01.2020 - 03.05.2026

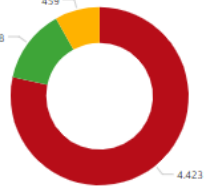
TASK STATUS
Alle ▼

TOTAL WORKFLOWS
1.464

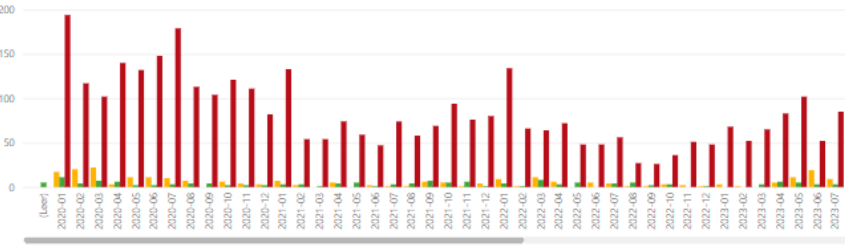
TOTAL TASKS
5.640

→

TASKS STATUS



TASK STATUS PER MONTH



link	Country	Entity	Serviceline	Step	Filing Name	Filing Period	Task Status	Task Timing Status	Due Date	Completed Date	Expected Start
	Albania	Demo Entity test	Audit File	Provide		2019	Completed	Overdue	01.01.2020	17.02.2020	01.01.2020
	Australa	Demo Entity AUS	Reporting	Provide	Monthly Reporting ch...	December 2019	Completed	Overdue	01.01.2020	08.01.2020	01.12.2019
	Australa	Demo Entity AUS	VAT	Provide	TEST FILLING NAME	December 2019	Completed	Overdue	01.01.2020	08.01.2020	01.12.2019
	Chile	Demo Entity Chile	Accounting	Provide		Q1 2019	Completed	On time	01.01.2020	08.01.2019	01.01.2019
	France	Demo Entity 1 FRA	Payroll	Provide		January 2020	Completed	Overdue	01.01.2020	06.01.2020	01.12.2019
	France	Demo Entity 2 FRA	Corporate Tax	Provide		2019	Completed	Overdue	01.01.2020	06.01.2020	01.12.2019
	United States	Demo Entity USA	Payroll	Provide	F01 balance sheet and...	January 2020	Completed	Overdue	01.01.2020	08.01.2020	01.12.2019
	Albania	Demo Entity test	Audit File	Prepare		2019	Completed	Overdue	02.01.2020	17.02.2020	01.01.2020
	Romania	Demo Entity ROU	VAT	Provide	Return	December 2019	Completed	Overdue	02.01.2020	06.01.2020	01.01.2020
	Albania	Demo Entity test	Audit File	Approve		2019	Completed	Overdue	03.01.2020	17.02.2020	02.01.2020
	France	Demo Entity 1 FRA	Social Security	Payment		Q4 2019	Completed	Overdue	05.01.2020	06.01.2020	28.12.2019
	Albania	Demo Entity test	Audit File	Submit		2019	Completed	Overdue	04.01.2020	17.02.2020	03.01.2020

Global Compliance and Reporting InControl | Dokumentation

DEMO

Comments

7 June 2024: test
Comment placed by Ștefania Nicolescu **Rejected**

Workflow History

- 2 September 2024 09:00 Notification sent for task overdue to the following users (regarding task named Prepare): stefania.nicolescu@mazars.ro
Action by systemadmin@incontrol.com
- 30 August 2024 09:00 Notification sent for task soon overdue to the following users (regarding task named Prepare): stefania.nicolescu@mazars.ro
Action by systemadmin@incontrol.com
- 3 July 2024 08:54 Notification sent for task initialization (task initiated named Prepare)
Action by stefania.nicolescu@mazars.ro
- 3 July 2024 08:54 Task with name Provide, step 1 of workflow, has been completed
Action by stefania.nicolescu@mazars.ro
- 9 June 2024 09:00 Notification sent for task overdue to the following users (regarding task named Provide): stefania.nicolescu@mazars.ro
Action by systemadmin@incontrol.com
- 7 June 2024 11:42 Notification sent for task rejected to the following users (regarding task named Provide): stefania.nicolescu@mazars.ro
Action by stefania.nicolescu@mazars.ro
- 7 June 2024 11:42 Task with name Prepare, step 2 of workflow, has been rejected
Action by stefania.nicolescu@mazars.ro

Global Compliance and Reporting InControl | Tax update

DEMO

Tax Updates

Language
English

Country/region
 All

- Selected all
- ALBANIA
- ALGERIA
- ANGOLA
- ARGENTINA
- ARMENIA
- ARUBA
- AUSTRALIA
- AUSTRALIA

Period
1/1/2021 9/30/2021

Latest update:
9/30/2021
Items in latest search:
35

Period	Country	Update
September 2021	MOROCCO	Morocco was carried out by the team of the National Audit Division (NAD), which reports directly to the head of the Moroccan General Tax Directorate. As a result, the NAD claims a (million) from the Swiss agribusiness group's subsidiary based on the rejection of its transfer pricing policies. The transfer prices of transactions concluded between Nestlé Morocco and with the parent company have been both challenged. The transfer pricing issues remain the main focus of tax inspectors when auditing MNE's subsidiaries in Morocco. Nestlé Morocco requested from Nestlé Morocco is significant considering the total amount of tax collection deriving from tax audits in 2020 was 2.17 billion dirhams (source: LesEco). However, the amount requested from Nestlé Morocco reached them to find a mutual agreement and in passing obtaining a discount on this huge tax reassessment. Whatsoever, based on our experience, MNEs should not neglect the possibilities of concluding an advance pricing agreement (APA) with the Moroccan tax authorities to prevent any difficulties, especially as they happen to be free of charge in Morocco.
September 2021	BRAZIL	Brazil increases tax on financial transactions. Brazilian House of Deputies approved bill modifying the corporate income tax system as part of comprehensive tax reform. In particular, the CIT rate will plummet from 15% to 5% for FY 2022 and 2.5% for FY 2023. This decrease will be compensated with a rise of withholding taxes on dividends.
September 2021	CYPRUS	Cyprus announces further extension of non-application of administrative fines for DAC6 submissions to 30 November 2021.
September 2021	GUERNSEY	Guernsey introduces new compliance measures for the OECD's common reporting standard (CRS) and the US' Foreign Account Taxes Compliance Act (FATCA) reporting.
September 2021	KENYA	High Court of Kenya declares that minimum tax is unconstitutional
September 2021	BELGIUM	In a recently published decision dd. 8 June 2021 of the Court of Appeal of Ghent relating to transfer pricing (nr. 2016/AR/455), the Court decided in favor of the taxpayer. The case originated from an audit initiated by the Special Investigation Squad (BBI/ISI) in 2009. Considering transfer pricing cases in Belgium are scarce, it is interesting to see the Court's point of view on certain transfer pricing matters, in particular as judges in Belgium are not specialized in this area. Furthermore, the number of transfer pricing audits in Belgium has only increased in recent years, a trend that may be reflected in court cases going forward. On an international level, an increase in the number of court cases relating to transfer pricing can also be observed. An important element from this decision concerns the legal discussion on the application of the appropriate version of the OECD Transfer Pricing Guidelines ("OECD TPG"). In the case at hand, the tax administration based certain argumentation on the 2017 OECD TPG. However, this version of the guidelines was not yet available in the relevant tax years under audit. Therefore, the Court correctly states that the 1995 OECD TPG should have been considered, and later versions of the OECD TPG should only be used to the extent that they relate to clarifications of these guidelines, and do not impact in any way, even implicitly, whatsoever the content thereof. It was decided by the Court that the tax administration should not have based its argumentation on newly introduced elements in the 2017 OECD TPG, in case DEMPE (Development, Enhancement, Maintenance, Protection and Exploitation relating to intangible assets) and ex-post price adjustments for hard-to-value intangibles. Reference is also made by the Court to the Transfer Pricing Circular Letter 2020/C/35 (25 February 2020) in which it is explicitly stated by the tax administration that the content is only applicable for transactions occurring as of 1 January 2018. Furthermore, the decision of the Court highlights some other interesting elements. <ul style="list-style-type: none"> • Burden of proof. As the tax administration based its argumentation on Article 26 of the 92 Income Tax Code (ITC), it must demonstrate the existence and the extent of an abnormal or benevolent

Über Forvis Mazars



Über Forvis Mazars

Forvis Mazars in Deutschland



160

Partner*innen



12

Standorte



2.500+

Mitarbeitende



8.

Größte Wirtschaftsprüfungs- &
Steuerberatungsgesellschaft in Deutschland



€ 283 Mio.

Umsatz
(GJ 2022/2023)



Über Forvis Mazars

Forvis Mazars weltweit in Zahlen

Top 10

Global Network



400+

Offices

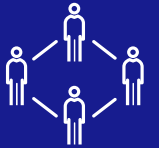
100+

Länder



1.800+

Partner*innen



5Mrd.

Gem. Umsatz



100

Forvis Mazars prüft
mehr als 100
Fortune500
Unternehmen weltweit

55%

Frauenanteil



40.000

Mitarbeitende



Global Compliance and Reporting

Wer sind wir?



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Neugierig geworden?

Dann besuchen Sie uns
an Stand C05

