

Corporate Tax Advisory

Factsheet

We have extensive experience in designing tax advisory, compliance and management solutions; with a proven track record of delivering direct tax projects for clients across a broad range of industries and sectors.

We approach the market with an understanding of a client's business, needs and strategic requirements. We deliver innovative and data-driven solutions to assist clients to define and build ideal target operating models, improve compliance processes, engage in responsible tax practices, manage complex transactions, and add more value to the business.

A modern information technology backbone and an up-to-date knowledge management system help our professionals to keep abreast of the latest local and international developments in tax laws. These facilities equip us to identify issues, suggest planning opportunities and co-ordinate expertise based on global best practices and local principles for purposes of discharging tax assignments in a timely and cost-effective manner. Together with our international network of offices across the globe, our corporate tax team which comprises local and global specialists, is well positioned to serve as a single reference point for providing leading advice and solutions.

Value proposition

We are a dedicated team specialising in corporate tax advisory and provide value enhancing services in the following areas:

Mergers and Acquisitions:

Providing specialist services in relation to tax challenges and opportunities that arise from domestic and cross-border acquisitions, disposals, as well as integration of target companies. Our innovative thinking provides clients with effective tax planning, optimisation opportunities and confidence that structures are implemented correctly and efficiently.

Private Enterprise:

Whether raising capital, acquiring or growing a business, transforming performance, managing succession or preparing for exit, KPMG supports private equity firms, investors, portfolio companies and family owned businesses at every stage of their journey. Our integrated tax services are designed to align with commercial objectives, manage tax risk and compliance, unlock value and support sustainable growth through to exit or transition.

Dispute Resolution and Tax Controversy:

We assist clients to mitigate and protect against risks relating to audits, management of complex and/or inter-jurisdictional integrated audits; as well as resolving issues so they can gain control over the uncertainty inherent in tax disputes. Our approach is designed to help clients address specific and integrated tax disputes through effective strategies for their mitigation, management and prompt resolution. We assist clients from inception of a tax dispute to the drafting of objections and appeals, suspension of payment, ADR assistance, settlement negotiations, preparation for tax court, preparation for appeals etc.

Carbon Tax:

Our Tax and Sustainability teams have a unique blend of skills, experience and deep specialisation. Using a phased approach, integrating engineering, tax and customs & excise expertise, we can help you each step of the way to manage your carbon tax obligations and reporting requirements.

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Value proposition (cont.)

Incentives:

KPMG's incentives team specialises in tax incentives, spanning a multitude of industries. Our extensive experience in the South African incentive landscape enables us to understand your projects, guide and support you through the process (both in application and subsequent progress report submissions), and maximise your incentive benefits.

ESG:

Providing transparency on a company's position and its approach to tax is increasingly becoming the standard. Our ESG team assists clients across industries to assess the value impact of the organization's tax strategy and tax governance policies which have been adopted, from an economic, environmental, and sustainability perspective. Our team can assist in determining what tax barriers or tax enablers a company needs to be aware of in meeting their overall ESG strategy.

Tax Due Diligence:

Cross functional and multi-disciplinary tax due diligence assistance, with a clear focus in identifying the tax exposure of a deal and how it may be mitigated, as well as the attendant risk assessment.

Internal Tax Audit:

Provision of objective, independent and relevant internal tax audit and consulting services as part of contributing to the effectiveness and efficiency of our clients tax risk management strategies and policies, as well as assessment of the critical internal tax controls, tax governance processes and procedures which clients rely on to manage tax risks.

We also offer expert and value enhancing services across various sectors, including Energy and Natural Resources (extending to inter alia Mining Tax including mineral and royalty taxes), Financial Services (as well as insurance), Consumer and Industrial Markets; as well as Infrastructure, Government and Healthcare (including integrated Freight Transport and Pharmaceuticals) etc.

What we offer: Service offerings

We offer progressive approaches and advice on the full range of corporate tax matters with emphasis on the opportunities and issues flowing from:

- Consulting (Corporate Tax Advisory, including assisting with tax ruling applications and liaising or briefing Senior Counsel)
- Group Restructures and Corporate Debt Restructuring
- Mergers and Acquisitions (including assistance in modelling the tax effects of transactions, as well as assisting in tracking the cash and non-cash steps in fund flow)
- Management and Leveraged Buy-outs
- Disposal of Businesses
- Structuring of New Ventures
- Tax Incentive Assistance
- Carbon Tax Assistance
- Advising on e-Commerce Transactions
- Innovative Share Incentive Scheme Assistance (including design and implementation)
- Due Diligence Assistance, including Vendor Assist
- Tax Diagnostic Reviews, and Tax Optimisation Analysis
- Mining Rehabilitation Vehicles
- Supply Chain Review (including conceptualisation, structuring and implementation assistance)
- Shared Service Centre (including feasibility and architecture design, structuring and implementation)
- Dispute Resolution and Tax Controversy – Assisting clients throughout the process from SARS request for information to settlement or Tax Court, etc.
- Internal Tax Audit Review (performance of critical control reviews, substantive reviews, including policy, process and risk control matrix / framework design)
- Tax transparency reporting from an ESG perspective (providing an "as is assessment")

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Complementary services

Learnership Incentive Tool

KPMG has developed an easy-to-use app which allows you to accurately and speedily calculate the learnership tax allowances and generate your tax schedules at the press of a button! This solution provides clients with comfort surrounding the accuracy of the claim as well as taking the hard work out of claiming the allowance.

Interest and Penalty Calculation

Penalty and interest calculator which provides a best estimate of interest and penalties that may be levied by the revenue authorities (based on the specific outcomes of the case). This solution provides clients with an accurate estimate of the aggregate tax financial exposure, which may be referred to as part of negotiations or settlement proposals with the revenue authorities, cash planning and reporting considerations.

Other Benefit Services

Capital Allowance Review:

Maximisation of available capital allowances to increase the basis of the allowance, supported by case law and within the parameters of the legislation.

Cash Management System Review:

Review of debtors/creditors terms as well as early payment/settlement discounts to determine potential areas that give rise to increase cash flow and reduce the operational cost of doing business.

Revenue and Expense Recognition Analysis:

In certain instances, the timing of accrual of revenue or incurral of expenditure differs between accounting and tax. This exercise will assist in ensuring income is accounted for correctly and timeously as part of taxable income thereby mitigating the risk of overstating income and in turn improving cash flow.

Funding Arrangement Review:

The benefit services hereto extend to, *inter alia*, loan structure diagnostic reviews and loan restructuring assistance (tax and legal) including consideration of loan waiver transactions, loan conversions, change in terms etc. Assistance with the review of funding arrangements including assistance in respect of the maximisation of deductibility of interest, correctly applying interest limitation provisions (especially in respect of foreign sourced debt), and mitigating against or the application of the hybrid debt provisions which reclassify deductible interest as non- deductible dividends.

Alternative Funding Structure (including debt and property securitisation structure):

Securitising the debtors, creditors and or assets through an internal group finance company which is funded by a financier. The securitisation can permit different forms of funding, improves the security of assets for potential funders and lowers the after-tax cost of finance within the group. The structure also provides for consequential tax efficiencies within the group.



Anticipate Tomorrow. Deliver Today. Trusted Advisor.

Being part of a global leading network of firms, we have a duty to engage in and advance the discussion and debate surrounding responsible tax, transparency and the future of taxation in an increasingly globalised and digitised world. The responsible tax theme is a principle which is encompassed across our value and service offering propositions.

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