



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

Masterclass mit Sandra Ehlers & Veronika Jakob-Höhn

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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.)

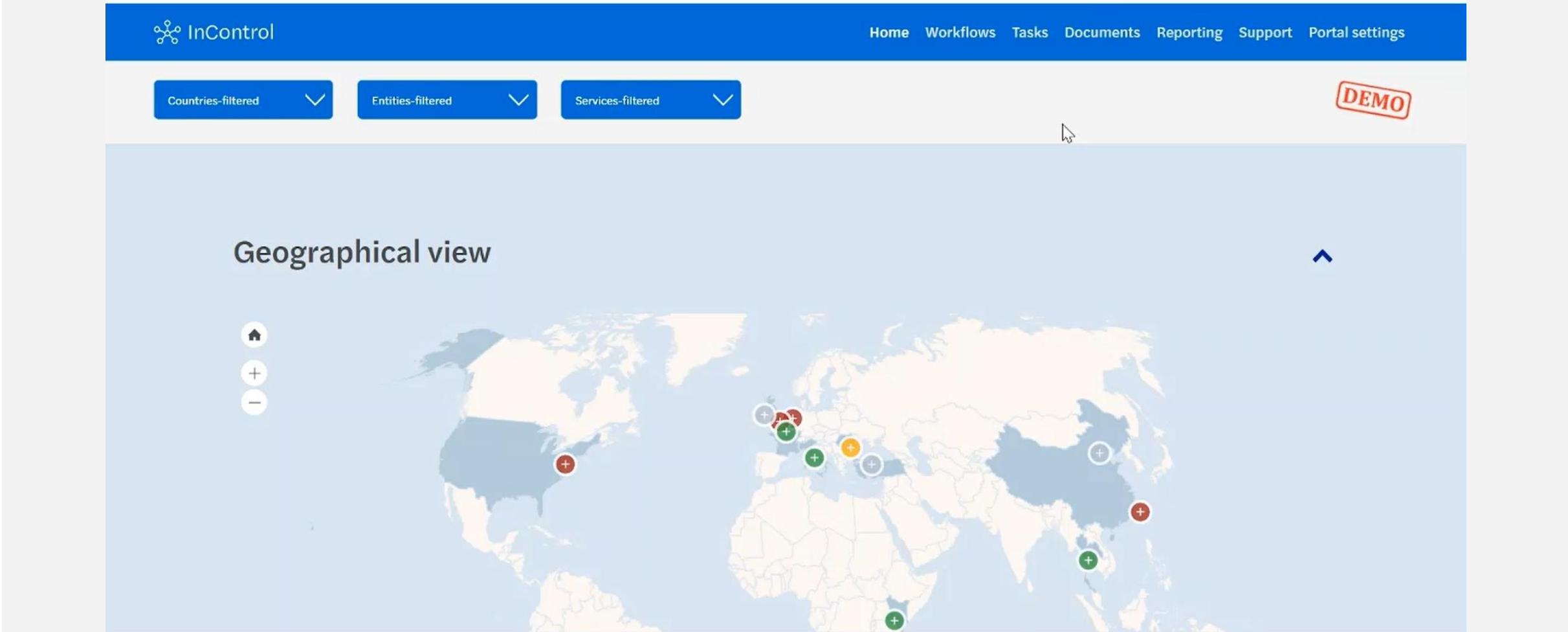
- **User:**

- 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

The screenshot displays the InControl Tasks dashboard. At the top, there is a navigation bar with 'Home', 'Workflows', 'Tasks', 'Documents', 'Reporting', 'Support', and 'My portals'. Below the navigation bar, there are filter buttons for 'Countries-filtered', 'All Entities', and 'Services-filtered'. A 'DEMO' badge and the 'forv/s mazars' logo are also visible. The main content area is titled 'Tasks' and includes a 'Filter tasks' button and a 'Reset filters' button. The tasks are organized into three columns: 'Not started (21)', 'In progress (4)', and 'Completed (311)'. Each task card shows the task name, the entity, and the due date, along with 'Go to task' and 'Notify' buttons. The status of each task is indicated by a colored circle (red for not started, green for in progress, and red with a checkmark for completed).

Task Name	Entity	Due Date	Status
Approve Accounting 2024	Demo Entity AUS	Due 1 September 2024	Not started
Prepare Accounting 2024	Demo Entity AUS	Due 1 September 2024	In progress
Provide Accounting August 2024	Demo Entity Romania	Due 2 September 2024	In progress
Provide Accounting September 2024	Demo Entity Romania	Due 21 September 2024	In progress
Approve Accounting July 2024	Demo Entity Romania	Due 16 August 2024	Completed
Prepare Accounting August 2024	Demo Entity Romania	Due 12 September 2024	Not started
Provide Accounting 2024	Demo Entity AUS	Due 17 December 2024	In progress
Review Accounting July 2024	Demo Entity Romania	Due 14 August 2024	Completed

# 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 the message 'No documents available.' and a 'Workflow' section. The workflow section shows 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

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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'. A 'Notify' button is visible on the document card. A modal dialog titled 'Notify user(s)' is open in the foreground. The modal includes a 'DEMO' stamp, a close button, and a table with the following data:

User	Type
<input type="checkbox"/> Ştefania Nicolescu stefania.nicolescu@mazars.ro	mazars

Below the table is a text input field labeled 'Type a notification...' and a 'Notify users' button.

# 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

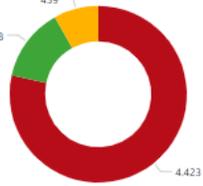
TASK STATUS  
Alle ▼

TOTAL WORKFLOWS  
1.464

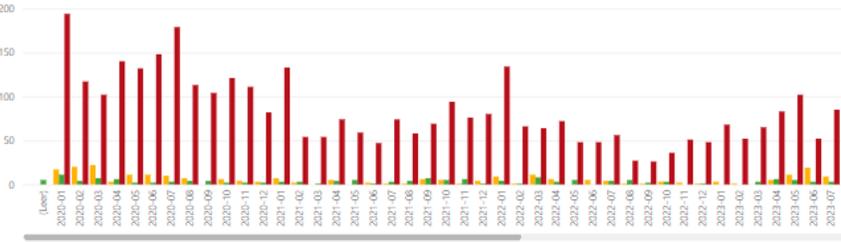
TOTAL TASKS  
5.640

→

**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

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. 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, a lesser amount, after 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"> <li>• 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</li> </ul>

# 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

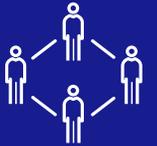
**100+**

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?



**Sandra Ehlers**

Partnerin, Wirtschaftsprüferin,  
Steuerberaterin

mobil: +49 175 431 97 67  
sandra.ehlers@mazars.de



**Veronika Jakob-Höhn**

Direktorin, Steuerberaterin

mobil: +49 170 37 348 61  
veronika.jakob-hoehn@mazars.de

# Neugierig geworden?

Dann besuchen Sie uns  
an Stand C05

