



International Tax

Global Withholding Tax Review

The Ryan International Tax team delivers substantial tax savings through our Global Withholding Tax Review. In the European Union (EU) alone, an estimated € 5.47b of withholding tax relief goes unclaimed annually, according to the European Commission. A large percentage of that loss is attributable to cross-border tax leakage for the following reasons:

- Application of incorrect withholding tax rates or statutory law to cross-border payments
- Non-claimed treaty benefits
- Non-claimed tax credits
- Noncompliance with local source country obligations

Ryan's highly experienced global tax specialists employ proven methodologies to identify and reclaim any withholding tax (WHT) paid, keeping client profits where they belong. Ryan's Withholding Tax Analysis is a unique solution that delivers industry-leading results. We have the capability to analyze intercompany bookings such as paid dividends, interest, and royalties, as well as credits and related withholding taxes. Ryan's state-of-the-art technology provides an enhanced, highly detailed, end-to-end global review. We examine both the client's WHT, as well as those assessed by related and third parties. We then meticulously analyze the qualifications of the intercompany payments and the applicable withholding tax rates based on the double tax treaties and domestic laws at play.

Our clients receive a complete and thorough report of all findings. Ryan's confidential reporting package includes full details of all potential recoveries, identified exposures, process improvement opportunities, and a detailed audit trail to source documents. Once the information is reviewed with our client, Ryan will prepare and handle all withholding tax claims with the relevant tax authorities. Our clients receive regular updates with respect to the claim status and action taken.

Our compensation model for a withholding tax review and recovery engagement is performance-driven and, therefore, based entirely on the tax savings that we deliver.

Withholding Tax Review and Reclaim Process

STEP 1

Conduct a gap analysis based on WHT source documentation

STEP 2

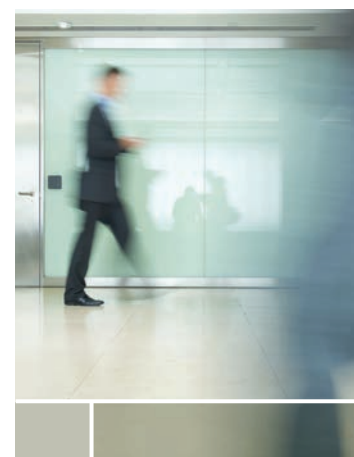
Review WHT documentation to identify root causes and reclaim potential

STEP 3

Deliver WHT review report, including findings and process improvements

STEP 4

Execute WHT reclaim procedures



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Ryan's team of seasoned international tax professionals supports multinational corporations address the tax impact of doing business in an increasingly complex global environment through in-depth expertise in all areas of income tax, transfer pricing, global restructuring, and international mergers and acquisitions.

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Ryan's International Tax experts have years of experience developing and implementing solutions that address the challenges facing multinational clients around the world. Rapid globalization is creating a challenging tax environment, as multinational companies continue to expand operations abroad. Complex global operating and supply chain models, designed to gain a competitive advantage in the new economy, only add to the challenges of international taxation.

Substantial differences in the combined corporate income tax rates for the largest countries present significant issues for multinational companies managing tax affairs on a global basis. Likewise, the structure of today's global business can have a material impact on financial statements and results. Ryan's International Tax practice helps clients effectively navigate this competitive and challenging environment. We scour our clients' global business transactions to deliver customized international tax plans, cross-border solutions, value-added tax (VAT) advisory and recovery services, tax compliance, tax accounting, and intercompany pricing strategies that support business objectives and reduce overall global effective tax rates. Ryan offers a flexible fee model that incorporates contingency, fixed-fee, or hourly billing to accommodate unique client preferences and ensure maximum client return on investment.

The Ryan Difference

Ryan, a leading global tax services firm with the largest indirect and property tax practices in the United States and Canada, provides a single source European, North American, Latin American, Australian, and Singaporean indirect tax solution that is unmatched in the industry today. Multinational companies worldwide gain access to an integrated suite of VAT recovery, advisory, and compliance solutions; innovative tax technology offerings; and international income tax and transfer pricing services that dramatically improve tax performance and profitability. Ryan's global offices are staffed with seasoned tax professionals with detailed local country knowledge and backed by a large team of International Tax experts sharing knowledge, technology, and best practices for delivering significant tax savings and process improvement. Our performance-driven compensation model for VAT and Global Withholding Tax recovery is based on the tax savings that we deliver, which mitigates client risk and focuses our efforts on delivering significant tax savings and superior results.

The entire Ryan team continues to help multinational companies across the globe improve profitability, cash flow, and performance through proven tax advisory and technology services. Every member of our Firm is committed to delivering outstanding client satisfaction and tremendous value.



Award-Winning Tax Services

For additional information, please contact your local Ryan representative.

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