

# Indirect Tax (VAT or GST)

## Overview

Indirect taxes include Value-Added Tax (VAT) and Good and Services Tax (GST) and are broadly based on transactions, so liability will arise regardless of profitability. Markets in every corner of the world have indirect taxes, including the European Union, China, Mexico, Australia, Singapore, Japan, and Russia, to name a few. With ever-increasing indirect tax technical complexities and regulatory requirements, U.S. and foreign businesses need to effectively plan for and comply with each foreign jurisdiction's indirect tax rules to avoid unnecessary costs, delays, and administrative burdens.

BPM's indirect tax specialists provide companies with effective U.S.-based indirect tax consulting, planning and compliance support, minimizing your risks, costs, and administrative burdens. We can assist companies on indirect tax matters such as the following:

- The indirect tax consequences of entering new markets
- When and how to register for indirect tax in a foreign jurisdiction
- The “reverse charge” mechanism and when is it available
- How to reduce the costs and cash-flow burdens of indirect taxes
- Indirect tax opportunity identification and implementation
- The invoicing requirements for indirect taxes
- Securing a VAT credit or refund that has been rejected
- Determining the optimum port(s) for importing tangible goods into the EU
- Use of Mini One Stop Shop (MOSS) for supplies of electronic services in the EU
- Indirect tax dispute resolution
- Transactional consulting for indirect tax
- Business model optimization for indirect tax

When foreign support on indirect tax matters is needed, BPM's LEA global firm network provides direct and immediate access to “home country” indirect tax expertise in the more than 106 countries where our 220 member firms operate.

Our U.S.-based indirect tax specialists work closely with BPM's LEA network of foreign firms to develop and implement “home country” indirect tax compliance and reporting plans, including:

- Local country registrations and representations
- Preparation and submission of indirect tax reports and returns
- Preparation of and/or assistance with indirect tax credit and refund claims
- Insourcing, outsourcing, or co-sourcing of international indirect tax compliance
- Indirect tax audit support

## Contact

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