European VAT for Cloud Computing, Software, Apps, and Other Digital Products and Services
Overcoming Value Added Tax Compliance Challenges for Both Vendors and Customers

WEDNESDAY, JANUARY 28, 2015, 1:00-2:50 pm Eastern

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European VAT for Cloud Computing, Software, Apps, and Other Digital Products and Services

Jan. 28, 2015

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1. What is VAT and how does it work?
2. VAT on Digital Services in the European Union
3. Summary of new rules under MOSS
4. Potential impact of 2015 changes on non-EU established suppliers
5. Registration strategy
6. Transition to 2015 and next steps
Value Added Tax

Consumption tax added to most goods and services in all levels of the production and distribution chain.

Implemented tax in most countries in the world except the U.S. and a few other countries.
<table>
<thead>
<tr>
<th>Country</th>
<th>Name</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canada</td>
<td>GST</td>
<td>5%</td>
</tr>
<tr>
<td>China</td>
<td>VAT</td>
<td>17%</td>
</tr>
<tr>
<td>France</td>
<td>TVA/VAT</td>
<td>20%</td>
</tr>
<tr>
<td>Germany</td>
<td>MWST/VAT</td>
<td>19%</td>
</tr>
<tr>
<td>Hungary</td>
<td>AFA/VAT</td>
<td>27%</td>
</tr>
<tr>
<td>Japan</td>
<td>JCT</td>
<td>8%</td>
</tr>
<tr>
<td>Netherlands</td>
<td>BTW/VAT</td>
<td>21%</td>
</tr>
<tr>
<td>UK</td>
<td>VAT</td>
<td>20%</td>
</tr>
</tbody>
</table>
VAT in EU countries

- Connected system within the 28 EU countries (member states)

- Usually one VAT registration can cover all trade

- Possible for the non-EU company to register for VAT only

- Always have to check on Permanent Establishment (PE) liabilities

- VAT is often refundable to the non-EU company
How VAT works

Most companies:

1. Collect VAT on all sales invoices
2. Pay VAT on all purchase invoices
3. Declare the difference to the VAT authorities
4. Pay VAT on the value that is added

VAT is accounted for on a Balance Account, and is not a cost to the company usually. VAT is a cost to the private end customer.
VAT on Transactions: Sample the UK

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase from UK vendor</td>
<td>£ 50,000</td>
</tr>
<tr>
<td>VAT 20%*</td>
<td>10,000</td>
</tr>
<tr>
<td>Paid to UK vendor</td>
<td>£ 60,000</td>
</tr>
<tr>
<td>Sale to UK customer</td>
<td>£ 100,000</td>
</tr>
<tr>
<td>VAT 20%*</td>
<td>20,000</td>
</tr>
<tr>
<td>Total collected</td>
<td>£ 120,000</td>
</tr>
</tbody>
</table>

*VAT is not considered a cost for the company: accounted for on Balance Account. VAT is only a cost to the private person.*
VAT on imported products

Sample: U.S. product imported to the UK:

Commercial invoice: 10,000 (pay to U.S. vendor)
Duty 3%: 300 (pay to UK customs)
Landed cost 10,300

VAT 20%* 2,060 (pay to UK customs)

*VAT is refundable to the VAT registered company
VAT Declaration to the Tax Authorities

Collected VAT £ 20,000
Less VAT paid to UK vendors -10,000
Less VAT paid on Imports -2,060
VAT due the UK tax auth. £ 7,940

VAT is not considered to be a cost for the company
B2B: Business to business

- General rule
  - VAT generally payable where the buyer of the service is based – usually reverse charge unless the supplier has a presence in the jurisdiction. No VAT should be charged B2B
  - No specific ESS rule

B2C: Business to consumer

- General Rule
  - VAT generally payable in the country of the service provider, except in certain cases.
    - VAT should be charged to the private customer

- ESS Rule
  - ESS supply by a service provider outside the EU to an end private person within the EU – subject to VAT in the EU – service provider must register for VAT and charge VAT.
When VAT Registration might be Required for U.S. Company

• Sales of “Digital Services” to private persons (on-line games, music, software, cloud, etc)

• Import and drop-shipments of goods within the EU (e-commerce such as Amazon Europe for example)

• Sales where installation is required

• Organizing of conference or tradeshow where fees are collected
Taxation of cloud services

- Certain jurisdictions have specific rules/regimes for taxing cloud services
  - EU – specific Electronically Supplied Services Regime
  - Iceland, Norway, Switzerland – similar to the EU
  - South Africa and Ghana implemented ESS legislation
  - Japan, Canada, Australia, and New Zealand are considering rules similar to the EU
  - Other jurisdictions treat cloud service as general services

- For those jurisdictions without a specific regime provided the supplier does not have a presence in the jurisdiction in which the customer is located that is linked to the supply, the supplier will not be liable for VAT on the supply – liability may fall on the customer

- Focus on the EU as it is leading the field in the taxation of such services
Characterization of cloud services

- Sales of goods or services
  - Goods
    - The transfer of the right to dispose of tangible property as owner
    - The sales of real or personal property
  - Services
    - Anything other than goods

Important to characterize whether a sales of goods or services as it will impact:
  - Whether the supply is subject to VAT
  - Who is liable to pay the VAT
  - When the VAT is payable
Characterization of cloud services (continued)

- SAAS, PAAS, and IAAS will all generally be considered a service for VAT purposes and will all have a similar treatment in a VAT jurisdiction.

- IAAS can sometimes be related to land:
  - influences where and how the transaction is taxed.

- Supply of hardware as part of cloud service:
  - Supply in its own right?
    - VAT on goods
    - VAT on importation
  - Necessary and ancillary to the supply of the cloud service:
    - VAT on services
    - VAT on importation
Taxation of cloud services (continued)

- Cloud services generally fall within the definition of Electronically Supplied Services (ESS) for EU VAT

- ESS – EU definition includes:
  - Website supply, web-hosting, distance maintenance of programs and equipment
  - Supply of software and updating thereof
  - Supply of images, text and information and making available of databases
  - Supply of music, films and games

- Indicative list only – nature of the underlying service not important – key issue is whether it is delivered electronically

- Whether the customer is a business or individual is the key factor
Common issues – Establishment

- Where a non-resident cloud provider does not have a corporate presence in a VAT jurisdiction, it may still be considered to have an establishment for VAT purposes
  - Servers
  - Physical services provided – e.g., maintenance
  - Use of an agent

- This can result in a liability to register for VAT and charge VAT on a supply that might otherwise be self assessed by the customer
Common issues – Agency vs. principal

- The VAT treatment of agents and intermediaries depends on the nature of the services they provide to their principals, and in many cases, also on the nature of the supplies made by those principals.

- In certain cases a buy/sell VAT transaction may be deemed to occur between the agent and principal where the agent does not actually take title to the goods or acquire and resell the service.
E-Services and 2015 Summary of new rules under MOSS
As of January 1, 2015, B2C telecommunications, broadcasting, and electronically supplied services will be taxed at the place where that person is established, has his permanent address or usually resides.

This shift in the place of supply could impact on:

- VAT rate charged
- Application of VAT “use and enjoyment” provisions
- VAT compliance obligations for the services supplied.

A Mini One-Stop Shop (MOSS) will also be implemented in the EU to simplify cross-border VAT compliance. There will be a “union scheme” for EU business and a “non-union scheme” for non-EU business. The latter will effectively replace ESS special scheme.
Definitions under MOSS

- **Telecommunications services** shall mean services relating to the transmission, emission or reception of signals, words, images and sounds or information of any nature by wire, radio, optical or other electromagnetic systems, including the related transfer or assignment of the right to use capacity for such transmission, emission or reception, with the inclusion of the provision of access to global information networks.

- **Broadcasting services** shall include services consisting of audio and audio-visual content, such as radio or television programmes which are provided to the general public via communications networks by and under the editorial responsibility of a media service provider, for simultaneous listening or viewing, on the basis of a programme schedule.

- **Electronically supplied services** as referred in Directive 2006/112/EC shall include services which are delivered over the Internet or an electronic network and the nature of which renders their supply essentially automated and involving minimal human intervention, and impossible to ensure in the absence of information technology.
## Place of Supply Determination

<table>
<thead>
<tr>
<th>Article</th>
<th>Which services?</th>
<th>Evidence presumption</th>
</tr>
</thead>
<tbody>
<tr>
<td>24a</td>
<td>Supplied at a location (e.g. Wi-Fi hot spot, internet cafe etc.) where the physical presence of the customer is required</td>
<td>Location of the service</td>
</tr>
<tr>
<td>24b(a)</td>
<td>Supplied through a fixed line</td>
<td>Place of installation of the fixed line</td>
</tr>
<tr>
<td>24b(b)</td>
<td>Supplied through mobile networks</td>
<td>Mobile country code of the SIM card used</td>
</tr>
<tr>
<td>24b(c)</td>
<td>Supplied through a decoder or similar, or viewing card</td>
<td>Where the decoder or similar is located, or where the viewing card is sent</td>
</tr>
<tr>
<td>24b(d)</td>
<td>All other circumstances</td>
<td>2 items of non-contradictory evidence</td>
</tr>
</tbody>
</table>
Summary of new rules under MOSS – Place of Supply Determination

Does the supplier know or should he have known (under normal commercial circumstances) that the supply is made...

- Via a telephone box, an internet café, a Wi-Fi hot spot or similar and is the physical presence of the customer required at the location?
  - Yes
  - Is it located on board a means of transport travelling within the EU?
    - Yes
    - Place – the country of departure of the journey within the EU
    - No
    - Place – where the telephone box or similar is located
  - No

- Via a fixed land line?
  - Yes
  - Place – where the fixed land line is installed
  - No

- Via mobile networks?
  - Yes
  - Place – country of SIM card used to receive the service
  - No

- Via a decoder or a viewing card without the use of a fixed land line?
  - Yes
  - Place – where the decoder is located or the viewing card is sent to be used
  - No

- With hotel accommodation or similar?
  - Yes
  - Place – where the hotel is located
  - No

The supplier could not and should not have known whether the supply was made via any of the above mentioned channels

- Yes
- Place – identified with 2 items of non-contradictory evidence
- No

Rebuttable

1. If desired by the supplier with 3 items of non-contradictory evidence
2. By a tax administration in case of indications of abuse or misuse

Evidence
- Billing address
- IP address
- Bank details
- SIM card country code
- Location of fixed land line
- Other commercially relevant information

Rebuttable by a tax administration in case of indications of abuse or misuse
Do you know/should know that Article 24a, or 24b(a)-(c) apply?
- Wi-Fi hot spot etc
- Fixed line
- Mobile network
- Decoder/viewing card
- Decoder
- With hotel accommodation (e.g. bundled)

Has the local tax authority rebutted the general presumption?

Do you want to rebut the specific presumption?

Has the local tax authority rebutted the specific presumption?

Evidence according to Tax Authority rebuttal

Evidence required = three pieces of non-contradictory evidence

Specific presumption applies.
Evidence required = specific presumption

Summary of new rules under MOSS – Place of Supply Determination
Types of Evidence to Determine Place of Supply

Article 24f

- Billing address of the customer;
- Internet Protocol (IP) address of the device used by the customer or any method of geolocation;
- Bank details such as the location of the bank account used for payment or the billing address of the customer held by that bank;
- Mobile Country Code (MCC) of the International Mobile Subscriber Identity (IMSI) stored on the Subscriber Identity Module (SIM) card used by the customer;
- Location of the customer’s fixed land line through which the service is supplied to him;
- Other commercially relevant information
## ESS Special Scheme vs. Mini One Stop Shop

<table>
<thead>
<tr>
<th>ESS (UK Special Scheme)</th>
<th>MOSS</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Applies to the supply of electronic services</td>
<td>✗</td>
<td>Applies to the supply of electronic, telecommunication and broadcasting services</td>
</tr>
<tr>
<td>Single VAT return to complete</td>
<td>✓</td>
<td>No Change</td>
</tr>
<tr>
<td>Single payment to your ‘home’ country / Member State of Identification (MSI)</td>
<td>✓</td>
<td>No Change</td>
</tr>
<tr>
<td>All input VAT incurred in Member States reclaimed using 13(^{th}) Directive reclaim</td>
<td>✓</td>
<td>No Change</td>
</tr>
<tr>
<td>Changes in business circumstances must be given within 30 days of the date of the change</td>
<td>✓</td>
<td>No Change</td>
</tr>
<tr>
<td>Not required to issue invoices for B2C supplies</td>
<td>✗</td>
<td>Invoicing rules of MS where the customer belongs apply. VAT compliant invoices to be issued for all taxable supplies whether the recipient is a business or not</td>
</tr>
<tr>
<td>‘Persistent failure’ to comply with scheme could lead to cancellation of ESS registration</td>
<td>✗</td>
<td>‘Two strikes and you’re out’ – not many chances to make mistakes under MOSS scheme. Risk of having to maintain separate registrations.</td>
</tr>
<tr>
<td>Time scale for submitting VAT returns (20 days after period end).</td>
<td>✓</td>
<td>No Change</td>
</tr>
<tr>
<td>10 year record keeping requirements</td>
<td>✓</td>
<td>No Change</td>
</tr>
</tbody>
</table>
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Potential impact of 2015 changes on non-EU established suppliers
Potential issues for non-EU established suppliers – Article 9a

Taxable Person

- **Article 9a:** Determines when a taxable person taking part in a supply through a network, interface or portal should be regarded as the principal.

Issues

- Responsibility to account for any VAT on sales is dictated by whether the supplier sanctions the charge, sanctions the delivery or sets the Ts&Cs of the supply, and the precise contractual and invoicing arrangements between parties.

- Meaning of, "sanctions the charge to the customer" and "sanctions the delivery" is unclear and ambiguous.

- "sanctions" has been replaced with “authorizes” per the latest Implementing Regulation (document 11543/13 FISC 140, dated October 1, 2013).

- Suggestion for the Explanatory Notes to make the intention of Article 9a explicit. For example: If you are an intermediary such as a network or platform in a relevant services supply chain, the intention of Article 9a is that you should account for the VAT.
Potential issues for non-EU established suppliers – Article 9a

Basic case – all the intermediaries are caught by the presumption

For each transaction in the supply chain, each intermediary is deemed to have received and onward supplied the electronic service.

Therefore each intermediary in the chain is required to account for VAT.
1. For the application of Article 28 of Directive 2006/112/EC, where electronically supplied services are supplied through a telecommunications network, an interface or a portal such as a marketplace for applications, a taxable person taking part in that supply shall be presumed to be acting in his own name but on behalf of the provider of those services unless that provider is explicitly indicated as the supplier by that taxable person and that is reflected in the contractual arrangements between the parties.

In order to rebut the presumption at Article 9a:

1. The invoice issued by each taxable person taking part in the supply of the e-services must identify those services and the supplier, and

2. The bill or receipt issued or made available to the customer must identify the e-services and the supplier.

And the taxable person must not:

a. Authorise the charge to the customer, or

b. Authorise the delivery of the services, or

c. Set the general terms and conditions of the supply.
Potential issues for non-EU established suppliers – Article 9a

- **Do you only provide services deemed not to be ‘taking part’, e.g. Payment processing or provision of a communications network?**
  - Yes: Article 9a does not apply
  - No: Proceed to next question

- **Do you authorise the charge to the customer and/or authorise the delivery of the services and/or set the general terms and conditions of the supply?**
  - Yes: Article 9a applies and you cannot rebut
  - No: Proceed to next question

- **Is the main service supplied and the supplier of that service identified on any invoice issued to another taxable person or any bill or receipt issued to a final consumer, AND is it reflected in the contractual arrangements?**
  - Yes: You may rebut Article 9a
  - No: Article 9a applies and you cannot rebut
Potential issues for non-EU established suppliers – Article 18(2)

**Taxable Person**

- **Article 18(2):** Suppliers may regard a customer established within the Community as a non-taxable person if they have not supplied their VAT identification number to the supplier, irrespective of information to the contrary.

- **Issues**
  - The word “may” appears to give the supplier a choice; if there is evidence to support the fact that the customer is a taxable person, even if the customer does not provide their VAT identification number, the supplier can choose to treat the customer as taxable or non-taxable.
  
  - Commission’s introduction to the Implementing Regulation states that “the supplier should be able to determine the status of a customer solely based on whether the customer communicates his individual VAT identification number” and that “If no such communication is received, the supplier should remain liable for payment of the VAT.”
  
  - This suggests that the intention of Article 18(2) is for suppliers to rely on the provision of a VAT identification number and take default liability for the payment of the VAT where a VRN is not provided.
  
  - The explanatory notes should clarify the intention of the article, e.g. The intention is for there to be a higher burden of proof therefore suppliers should solely rely on the receipt of a VAT identification number to determine the taxable status of their customer.
Potential issues for non-EU established suppliers – Article 24ga

Place of Supply

- **Article 24ga** – Enumerates evidence to confirm place of establishment, permanent address or usual residence. A supplier must obtain two pieces of non-contradictory evidence from this list in order to make a determination.

- **Issues**
  - What should a supplier do if they are unable to obtain two pieces of non-contradictory evidence?
  - Paragraph (7) of the Commission’s introduction to the Implementing Regulation states that “Where a non-taxable person is established in more than one country or has his permanent address in one country but usually resides in another, priority is to be given to the place that best ensures taxation at the place of actual consumption.”
  - This suggests that, where a supplier has conflicting evidence over their customer’s location the supplier should tax at the place of consumption.
  - Suggestion for explanatory notes to provide further guidance. For example:
    - Where two pieces of evidence are contradictory, continue to seek further evidence until two pieces are non-contradictory, then
    - Where no non-contradictory evidence can be located, tax in the place of consumption, then
    - Where the place of consumption cannot be identified, tax in the supplier’s Member State of Identification.
Potential issues for non-EU established suppliers – Article 24ga

Place of Supply

- **Article 24ga** – As part of the list at Article 24ga, 24ga (f) states that “other commercially relevant information” can serve as evidence for determining where a customer is established.

- **Issues**
  
  - Other commercially relevant information” is a vague description. It would be helpful to have clarity over what this might typically include.

  - Suggested examples:
    - Webpage country locator (e.g. if customer chooses to purchase through the UK page)
    - Language (e.g. if customer chooses to view the webpage in Dutch).
Where a supplier has a VAT registration without an establishment in a Member State other than the Member State of Identification, and has registered for Mini-One-Stop-Shop (MOSS), should supplies to customers belonging in the Member State where the VAT registration is, be accounted for through that VAT registration or through MOSS?

Issues

- This scenario may occur for registration obligations resulting from distance selling.
- It is understood that e-services should be reported through MOSS and all other supplies through the VAT registration.
- If the other registration is a DS registration, the supplier should be reporting goods through the DS registration and e-services through MOSS.
- This would create two VAT registrations, hence doubling the compliance effort, which would appear to be counter intuitive.
- Is it possible to have e-services and distances sales of good reported through the same registration?
Potential issues for non-EU established providers (continued)

- Where a supplier has a domestic VAT registration and has registered for Mini-One-Stop-Shop (MOSS), how should input VAT be recovered?
  - Should input tax incurred in that Member State to make those supplies be recovered via the Member State VAT registration or via the EU refund scheme?

- What is the statute of limitation under MOSS?
  - Supplies have taken place in the MS of consumption. Therefore rules for the MS of consumption should apply

- What is the documentation retention requirements for the purpose of tax audits
  - Supplies have taken place in the MS of consumption. Therefore rules for the MS of consumption should apply
  - Guidance on the audit of MOSS is expected to be released shortly

- How will errors be managed?
  - Supplies have taken place in the MS of consumption. Therefore rules for the MS of consumption should apply
What are the invoicing rules under MOSS?

- The member state where the customer belongs sets the invoicing rules.
- As a result, the supplier should be required to look at the local invoice rules implemented by each member state to determine the invoicing requirements.
- Our understanding is that most member states do not require a non-EU supplier to issue invoices for B2B and B2C supplies.
- Member states which we are aware require non-EU established businesses to issue invoices for B2B supplies are Italy and Greece.
How does MOSS impact suppliers registered under the ESS?

- The introduction of MOSS effectively replaces the ESS with a non-union scheme (for non EU established suppliers) and union scheme for EU established suppliers.

- As part of this change, based on the proposed legislation, we understand that current ESS registrants will be required to separately register for the non-union scheme. It is understood there is no automatic transition from ESS to the non-union scheme.
Other potential issues for non-EU established providers

<table>
<thead>
<tr>
<th>Issue</th>
<th>Risk</th>
</tr>
</thead>
<tbody>
<tr>
<td>Invoicing</td>
<td>Are internal processes / systems configured to issue VAT compliant invoices for member states.</td>
</tr>
<tr>
<td></td>
<td>Potential risk of non-compliance</td>
</tr>
<tr>
<td>Voluntary Disclosures</td>
<td>Lack of clarity and harmonization can complicate procedure for making voluntary disclosures</td>
</tr>
<tr>
<td>VAT Registration Number</td>
<td>Article 18(2) – Supplier can treat customer as non-taxable person i.e. B2C, and charge VAT</td>
</tr>
<tr>
<td></td>
<td>Does VAT need to refunded if VAT ID is provided later?</td>
</tr>
<tr>
<td></td>
<td>Does provider have process for identifying and managing VAT refunds?</td>
</tr>
</tbody>
</table>
Transition to 2015 and next steps
Questions?
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