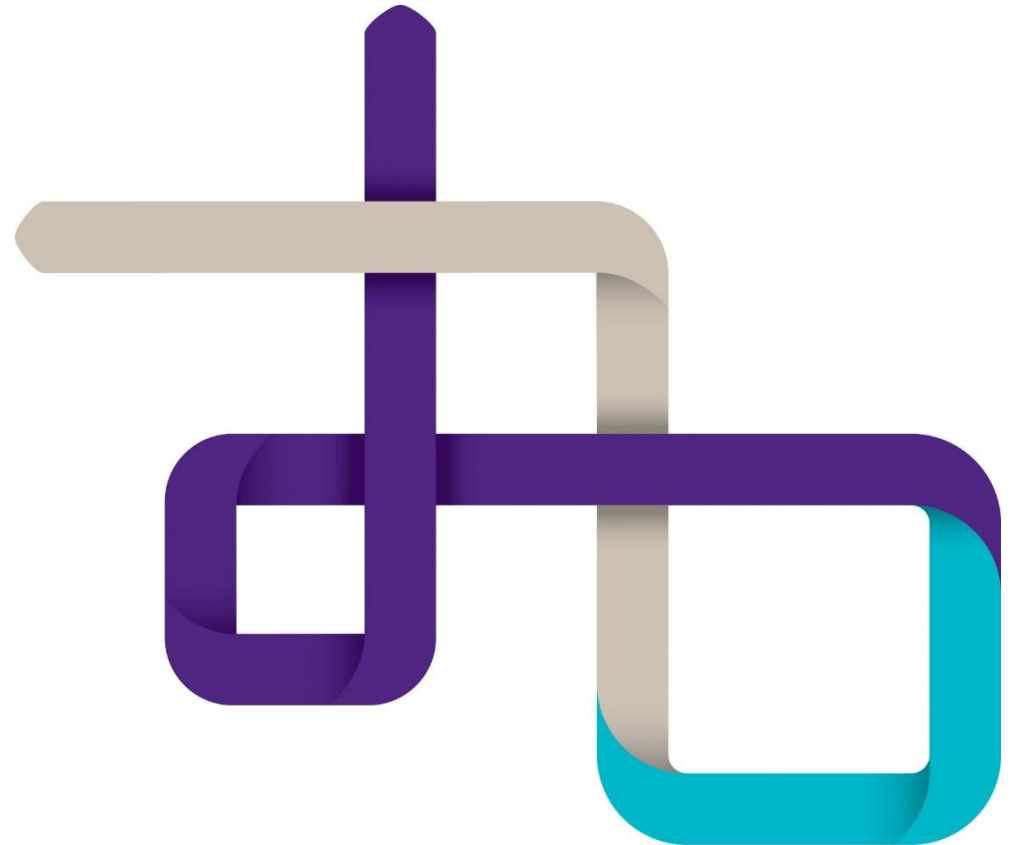


# The Future of Corporate Taxation

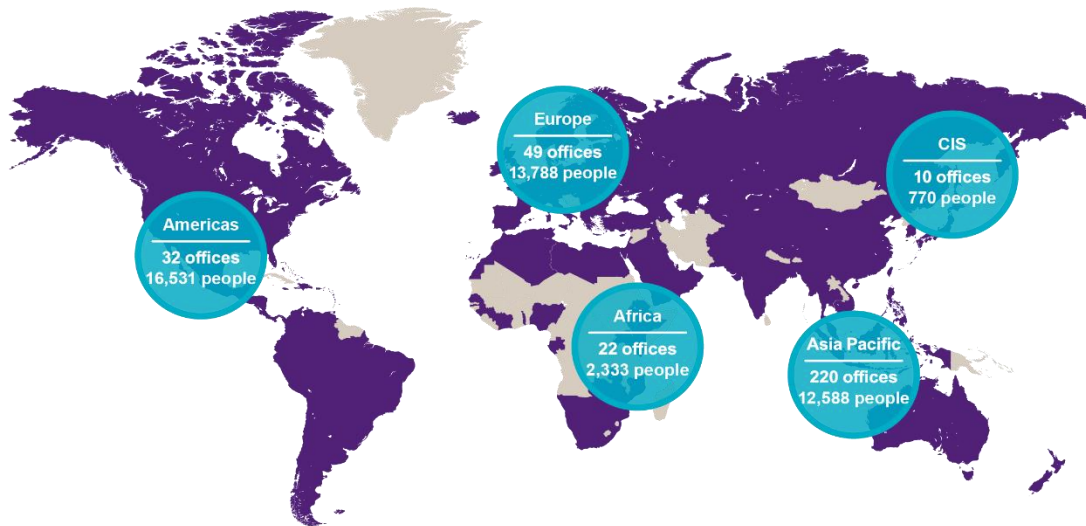
Digital Business - Shared Economy - Crypto Currencies - BEPS

**5<sup>th</sup> April 2018**

Gabriela Hoppe, Tax Partner  
**Grant Thornton Tax&Accounting s.r.o.**



# Grant Thornton International



 Our distinctive client experience sets us apart

 **US \$4.8bn**  
(2016 revenue)
  **47,000+**  
people
  **700+**  
offices
  **130+**  
countries

Grant Thornton is one of the world's leading organizations of independently owned and managed audit, tax and corporate consulting firms. Grant Thornton helps entrepreneurs unlock their growth potential through a wide range of client-tailored services. Our teams supervised by partners, who are open to new insights, use logic, experience and even sixth sense to find a solution to very complex issues of our clients. Our clients include private and public companies as well as clients from the government sector. A team of over 50 000 professionals in more than 130 countries of the world wants the clients, colleagues and the society we live in, to experience the results of our innovative approach.



# Our clients

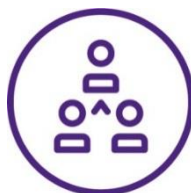




# Czech Republic: Prague • Brno



**\$ 10.7 m\***  
Annual turnover



**8**  
partners



**3**  
offices



**109**  
employees

**Grant Thornton Tax & Accounting s.r.o.**  
**Grant Thornton Audit s.r.o.**  
**Grant Thornton Advisory s.r.o.**  
**Grant Thornton Valuation a.s.**

“Experience has shown that quality services are the deciding factor when choosing a professional consulting company. However the costs of services cannot be left out. Our motto, which we follow in everyday practice is: high-quality professional services at a reasonable price”



**Leoš Horváth**  
Managing Partner,  
Grant Thornton Tax & Accounting s.r.o.

Over the past two decades, Grant Thornton has built a strong position on the Czech market as a provider of audit, tax, accounting and payroll services. Since the entry of advisory company Facility to the organization in 2011, Grant Thornton has offered full range of services, including the management and transaction consultancy. The annual turnover of Grant Thornton Czech Republic exceeds CZK 200 million, with over 100 professionals working in the Prague and Brno offices. Grant Thornton Czech Republic has been delivering services to over 700 clients from private and public sectors, including over half of the Czech TOP 100 companies and many multinational companies.

\*As at 31 December 2016



# Our services in the Czech Republic

- Compilation of tax returns
- Tax compliance
- Identification of tax risks,
- Tax planning
- Preparation of transfer pricing documentation
- Assistance in case of tax inspections,
- Tax Due Diligence

- Payroll accounting
- Handling of payments,
- E-payslips
- HR advisory

## Audit



- Statutory and voluntary audits of financial statements
- Audit of consolidation packages
- Financial Due Dilligence

## Tax consulting



- Financial accounting
- Methodology and advisory
- Preparation of annual financial statements under Czech GAAP, IFRS or US GAAP
- Reporting under group regulations

## Accounting



## Payroll agenda

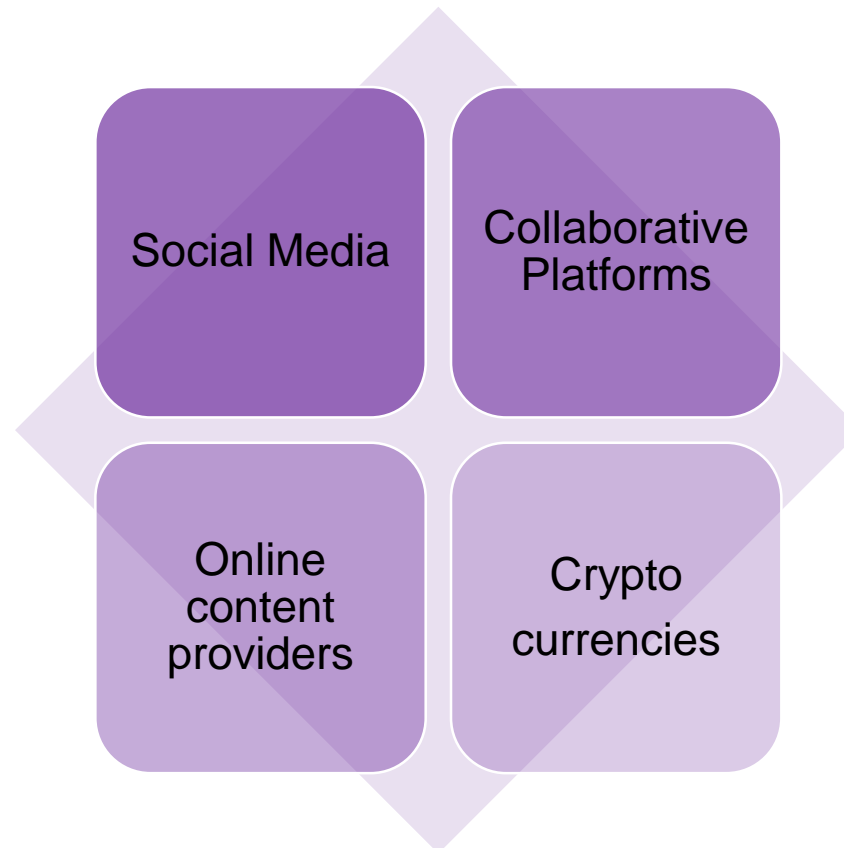


## Management and transaction advisory Valuation



- Business consulting
- Optimization of ICT
- Forensic services
- Mergers & Acquisitions
- Business Due Dilligence
- Funding
- Valuation of enterprises and real estates

# Digital business + BEPS



# Social Media

## Key aspects and tax issues

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- Where is the value created?
- Permanent Establishment?

# Collaborative platforms

## Key aspects and tax issues

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- Trade Licence
- Personal Income Tax



# Online content providers

## Key aspects and tax issues

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- MOSS
- EET

# Cryptocurrencies

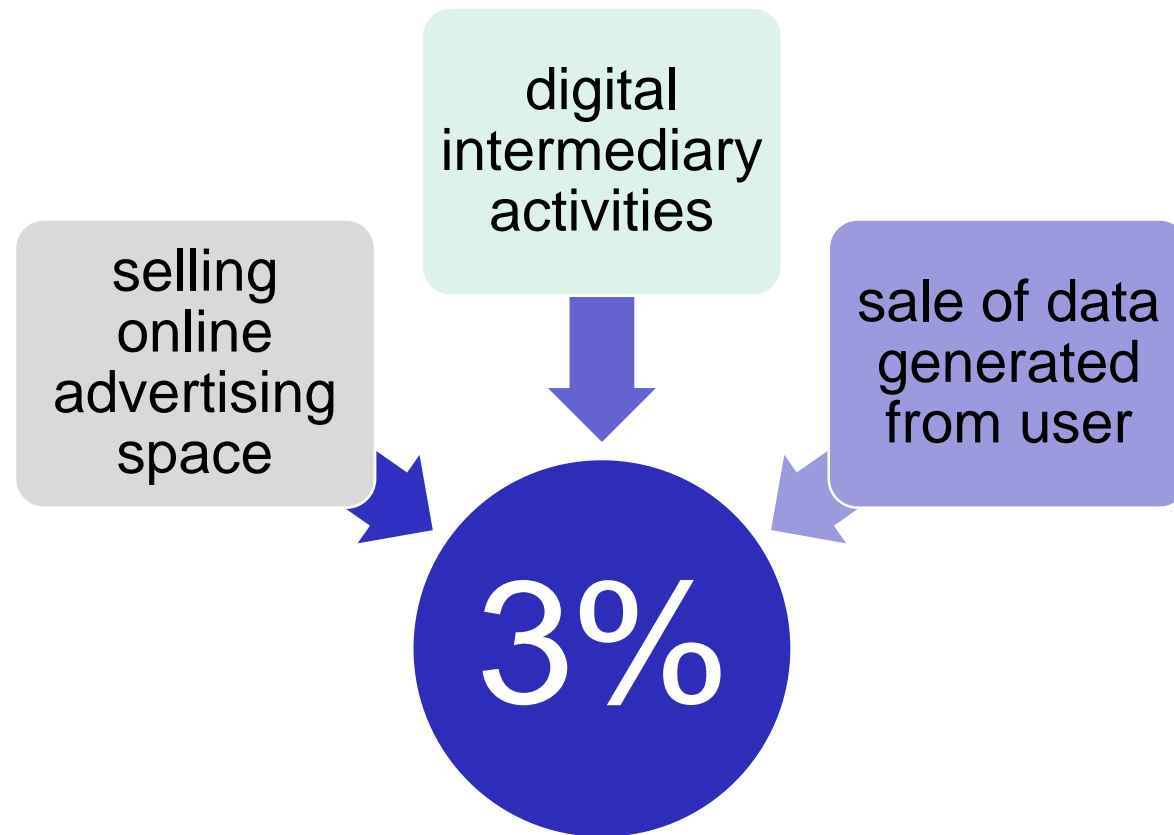
## Key aspects and tax issues

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- Mining x Trading
- Pools
- Economic activity?

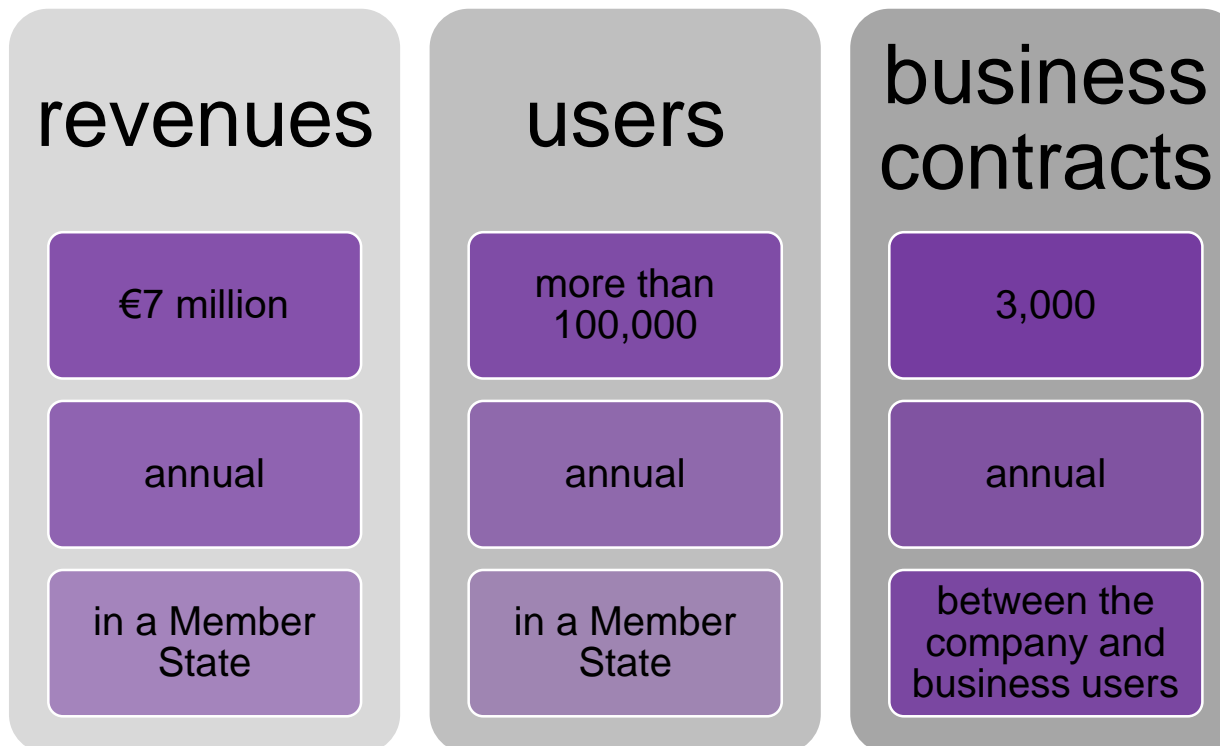
# Digital tax

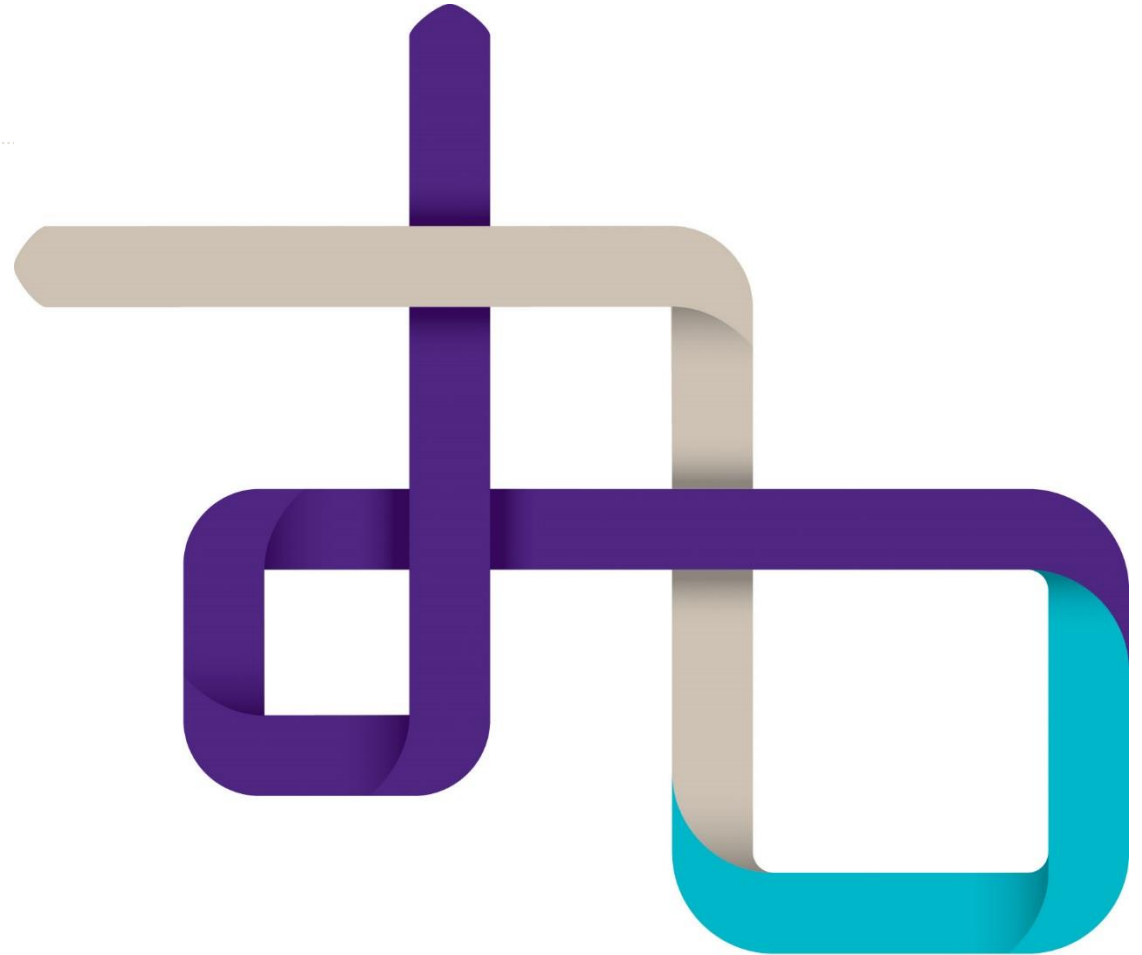
## Interim Solution?

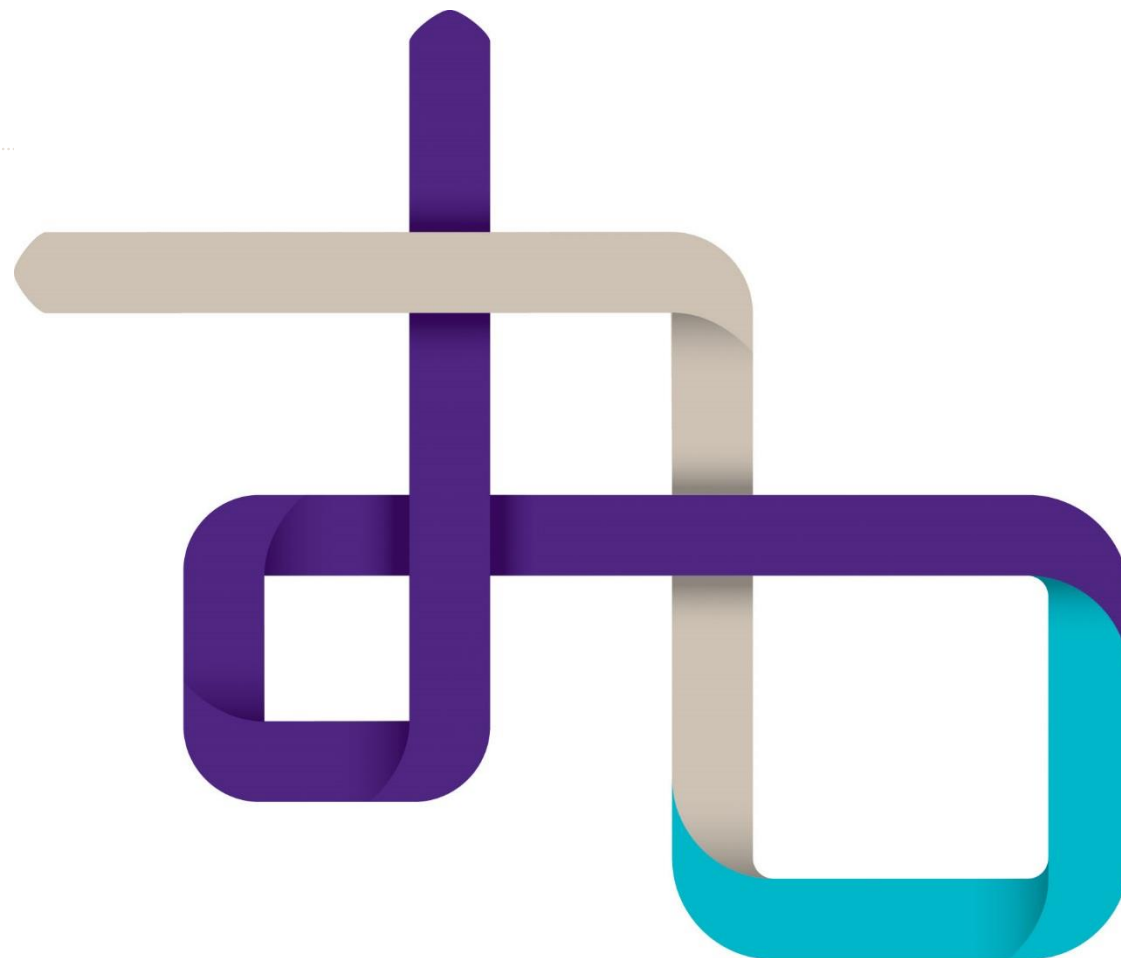


# Final solution?

## CCCTB







**Thank you for  
your attention!**

## Contact details

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URL: <http://grantthornton.cz>



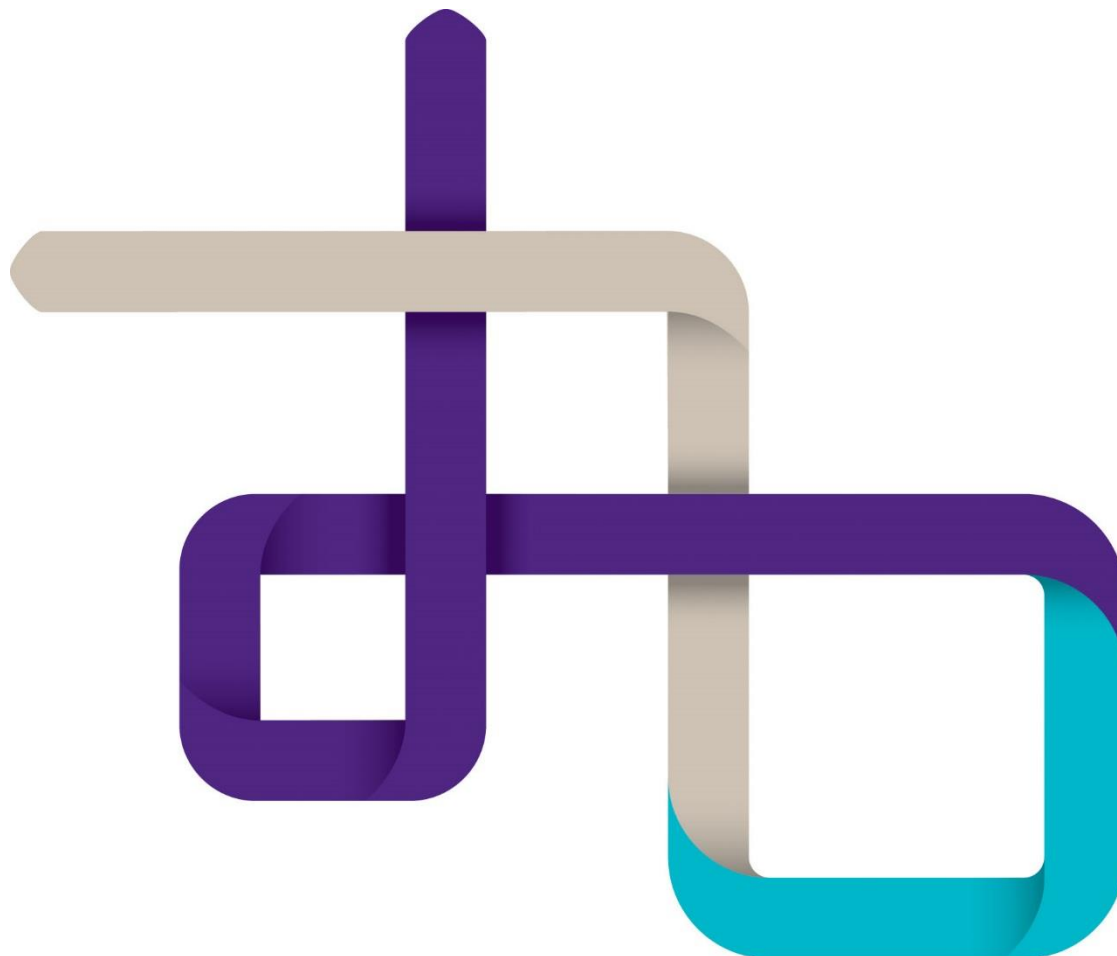
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