DGTS

SAMPLE DIAGNOSTIC REPORT

This sample diagnostic illustrates how DGTS identifies tax, transfer pricing, Pillar Two, and carbon-related risks in energy and industrial groups across multiple jurisdictions.

1. Cross-Border Tax Risk Assessment

A structured review of where your tax positions interact across jurisdictions. We map:

- Transfer pricing exposure — intercompany pricing in relation to comparable arm's length pricing
- Permanent establishment risk — operational presence in jurisdictions with unplanned tax exposure
- Treaty benefits — utilization and compliance with treaty requirements across your structure
- Withholding tax exposure — dividends, royalties, interest, and service fees across borders

2. Pillar Two Exposure Analysis

We model your structure under the OECD Global Anti-Base Erosion (GloBE) rules to identify where effective tax rates fall below 15% and trigger Pillar Two liability.

3. Regulatory Change Impact

We assess how CBAM, CSRD, EU ETS, and carbon tax frameworks affect your tax structure, transfer pricing, and financing arrangements.

4. Risk Matrix & Prioritized Action Plan

We deliver a cross-border risk matrix ranking identified exposures by jurisdiction and risk category, together with a prioritized action plan for structural or policy remediation.

This is a sample diagnostic structure. Your actual diagnostic will be tailored to your organization's specific structure, jurisdictions, and business model.