



Exploring future global IP and value chains: The role of DEMPE, and automation

2025 KPMG EMA Tax Summit

Amsterdam

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24 June 2025

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Today's presenters



Megha Menon
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KPMG UK



Jeroen Kuppens
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KPMG Netherlands



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Polling Q1: For your business, is AI:

a.



**A complete
game changer**

b.



**An evolution of your
value chain**

c.



**An opportunity for
efficiency and
productivity**

AI & DEMPE

Hybrid

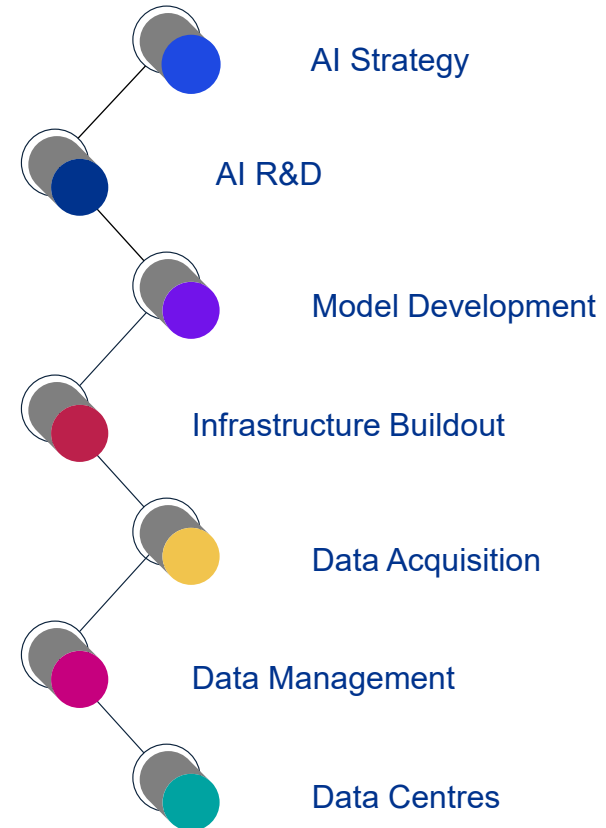
- Autonomous vehicles
- Predictive maintenance

Experience-driven

- Virtual stylist
- Adaptive gaming

Data-driven

- Credit scoring & risk assessment
- Diagnostics



Key considerations for your business

01 Understanding
the changes

02 Analysis of
changes to the
value chain

03 Potential tax
implications

04 Documentation and strategy
for tax authority engagement

Polling Q2: What does AI mean for your existing tax model?

a.



Risk

b.



Opportunity

c.



No impact for tax



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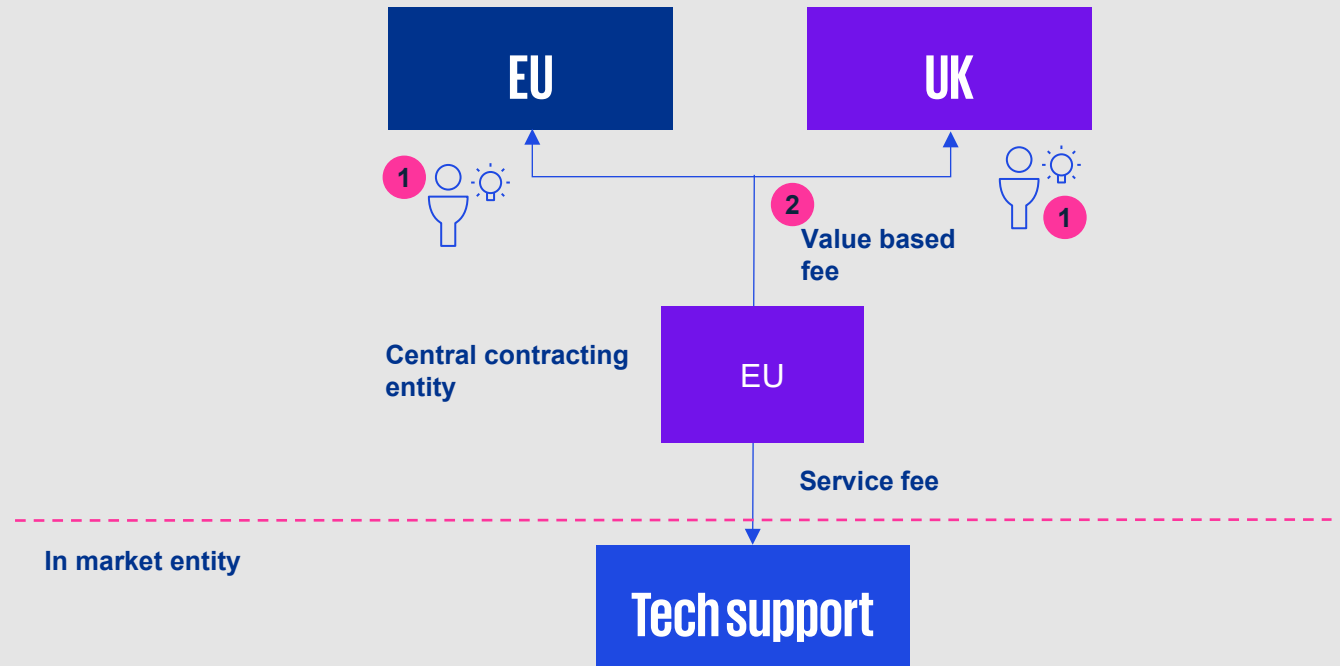
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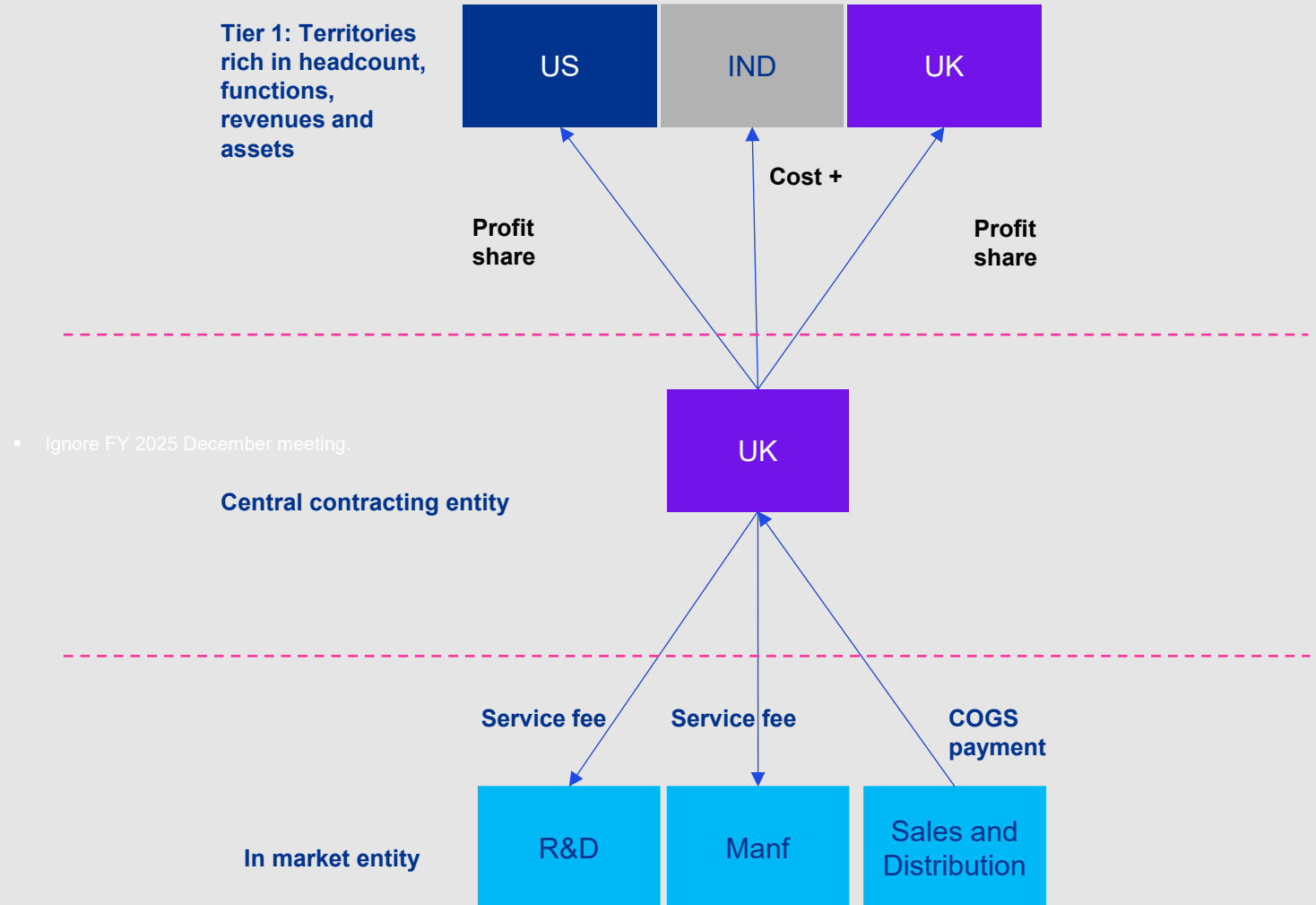
Case study 1

Value driven by people/ functions



Case study 2

Value driven
by headcount,
functions,
revenues
and assets



Ringfenced AI op model



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