



Leveraging tax within ERP programs: Opportunities and costs

2025 KPMG EMA Tax Summit

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Agenda Tax Summit

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Today's presenters



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What percentage of transactional business processes are affected by tax?



Where do business processes and tax meet?

KPMG Tax know-how

Value added tax	Property tax
Withholding tax	Wage tax
Corporate taxes	Customs
Transfer pricing	Other tax topics

Overview of the common business processes (according to the KPMG Powered Enterprise Model) within the scope of an SAP implementation (greenfield) or migration project (brownfield) — representation at level 1 & 2

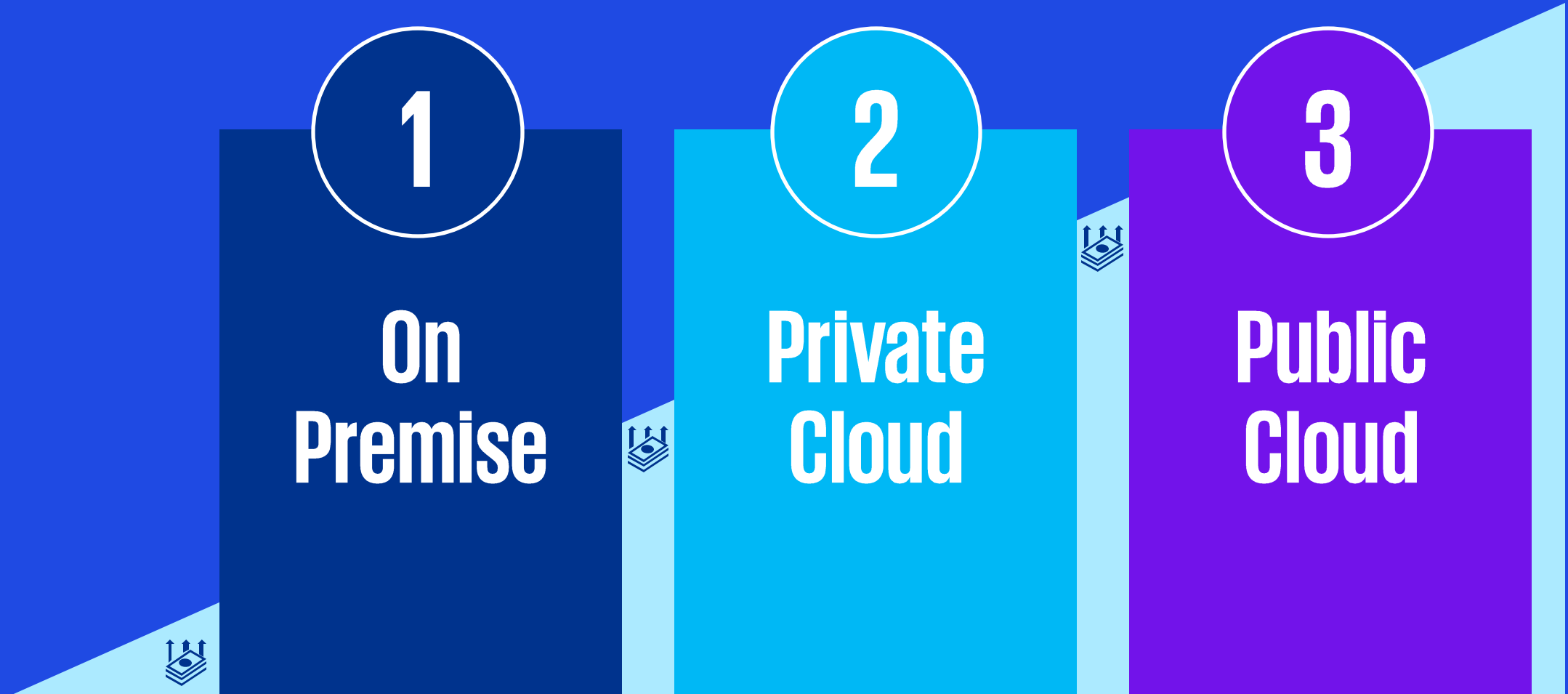
Level 1	Level 2											
Plan to perform	Develop strategic plan	Financial planning	Workforce planning	Capital planning	Project planning	Reporting	Process governance	System maintenance				
Treasury	Cash mgmt	In-house banking	Financial risk mgmt	Manage process	System maintenance							
Record to report	Close & reconcile subsidiary ledgers	General ledger close	Preliminary financial statements	Financial consolidation	Month end reporting	Technical accounting	Manage process	System maintenance				
Acquire to retire	Capital planning and budgeting	Set up projects & work orders (see project to result)	Cost accumulation (see project to result)	Asset record identification & creation	Asset installation & maintenance	Asset depreciation	Asset retirement	Asset impairment	Fixed assets month end & reporting	Manage process	System maintenance	
Order to cash	Manage customer	Manage customer credit	Product/ service mgmt	Quote & order mgmt	Invoice mgmt	Customer service	Cash applications	Collections mgmt	Month end	A/R analysis	Manage process	System maintenance
Project to result	Contract set up	Set up project	Monitor & control project	Close project	Manage process	System maintenance						
Requisition/ Purchase to pay	Requisitioning & approval	Purchasing	Receive order	P-card admin	Expense admin	Invoice processing	Reporting and analysis	Manage process	System maintenance			
Source to contract	Strategic procurement function mgmt	Strategic category mgmt	Supplier relationship mgmt	Strategic sourcing	Contract lifecycle mgmt							

Key: = Tax review

Which ERP system is applied in your company?



Hosting variants and costs

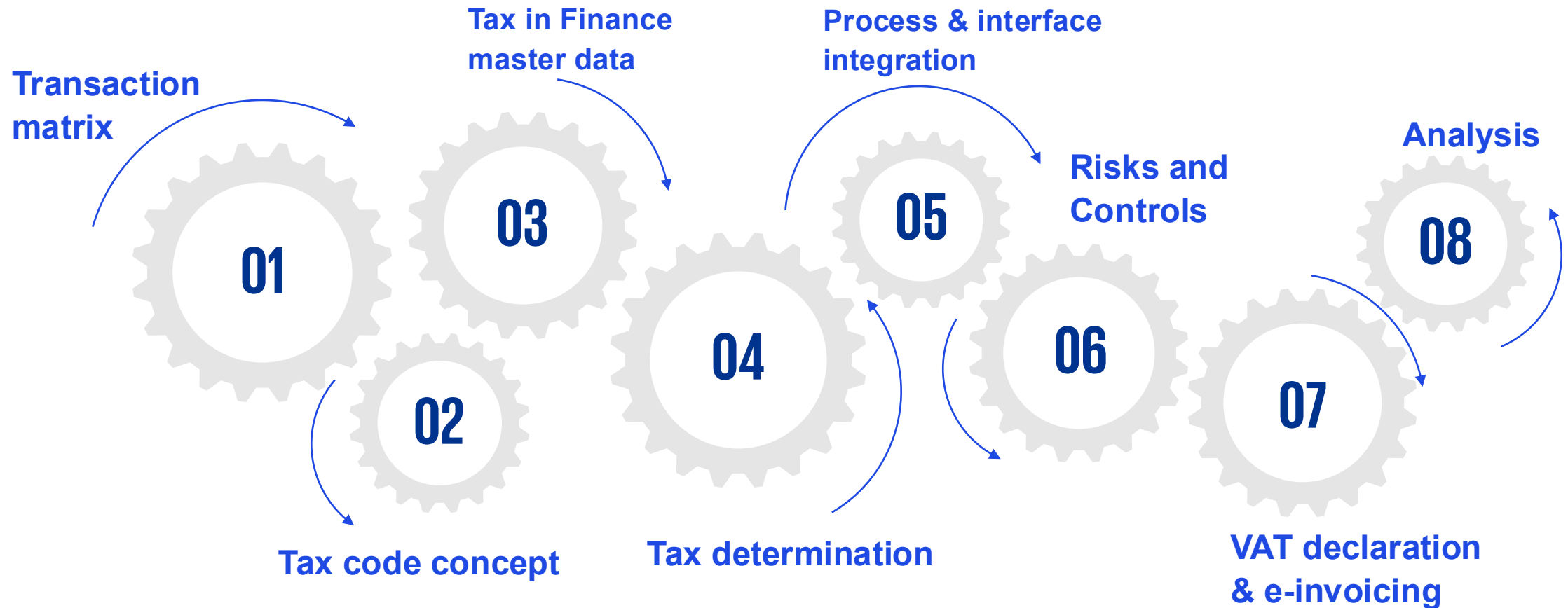


01

VAT use case



High-level overview of end-to-end VAT



Case study: future-ready tax function with SAP S/4

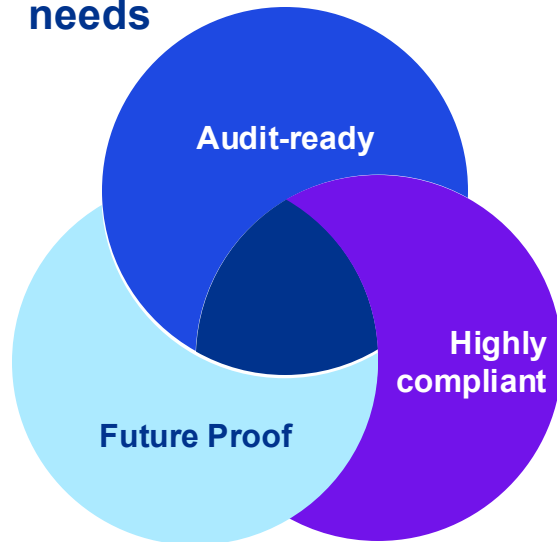
Challenges:



Complex global setup with intricate tax arrangements



Need for an efficient and compliant tax function for current and future needs



Solution:

Global template with localization

Integrated SAP and tax capabilities

New global tax management solutions

Evaluated multiple solutions

Agile approach for delivery

Results:

Rule-based indirect tax determination

Compliant tax treatment in AP & AR

Transparent tax accounting

Automated reporting and controls

What are the biggest VAT challenges in your ERP?

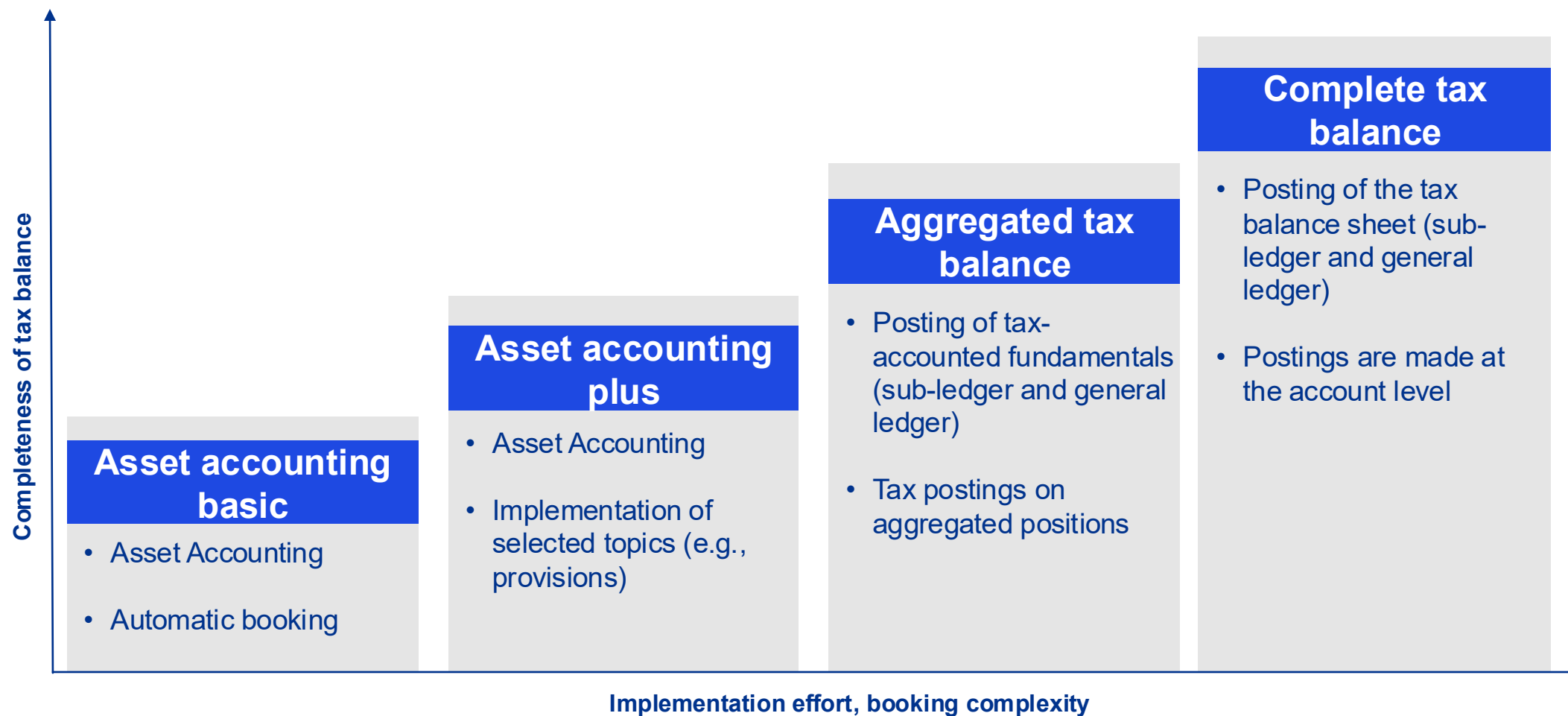




02

Corporate tax use case

How to leverage the tax ledger

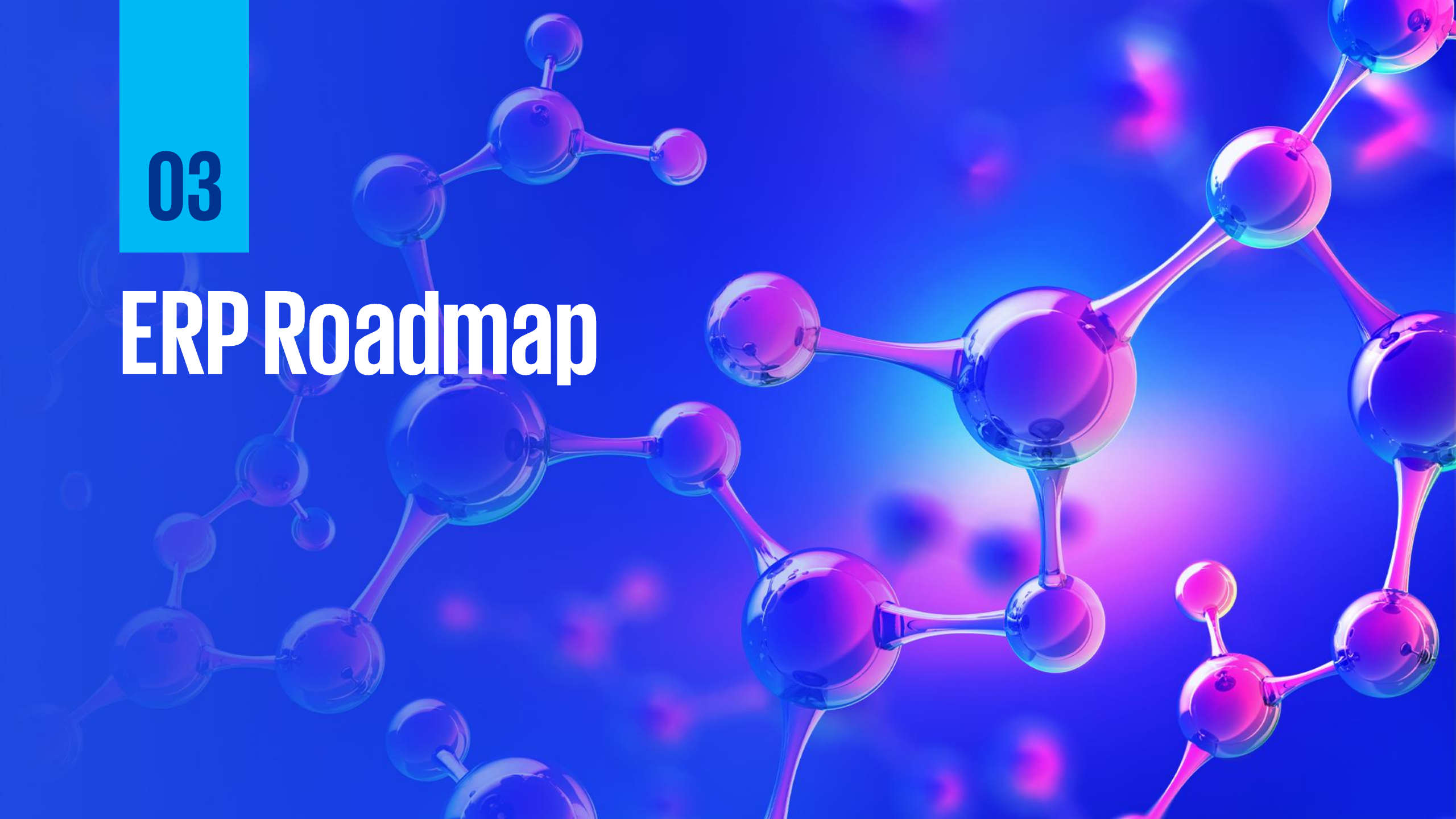


To what percentage can the corporate income tax return be prepared via your ERP system?

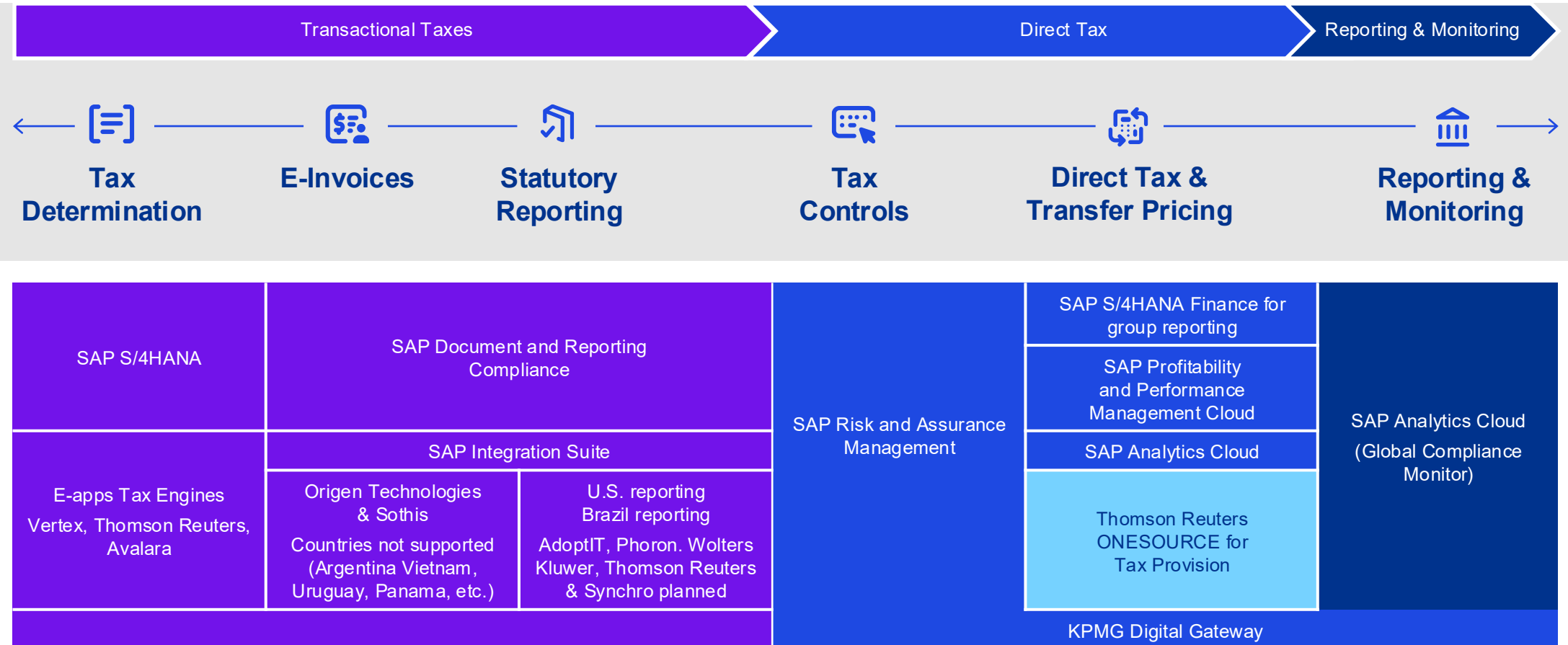


03

ERP Roadmap



Roadmap of SAP (ERP) and TAX



What are the most important future tax topics in your company?



04

Closing





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