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for the future
controversy landscape
today?

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Is your organization ready to meet growing global demands for tax governance?

Tax administrations are redefining the relationship they want with large business taxpayers.

Moving from a “file, then audit” model to one of “justified trust”, many revenue authorities are adopting new “compliance assurance” programs that test the presence and effectiveness of tax roles, policies, procedures and practices, and they are using the results to segment taxpayers into different risk categories.

Within these programs — some mandatory, others voluntary — companies must demonstrate not only that their filing positions and calculations are correct, but how they got to those computations and outcomes in the first place, demonstrating that their governance of tax is in place, adhered to and effective. As these programs become more commonplace, companies should prepare for more scrutiny of their governance approach, or risk more enquiries, compliance interventions, and controversy.

A new series of EY articles investigates evolving requirements in different jurisdictions. In this first installment, we discuss [Australia’s Compliance Assurance Reviews \(CAR\)](#) and the recent expansion of the [Dutch Horizontal Tax Monitoring program](#).

Related articles:

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