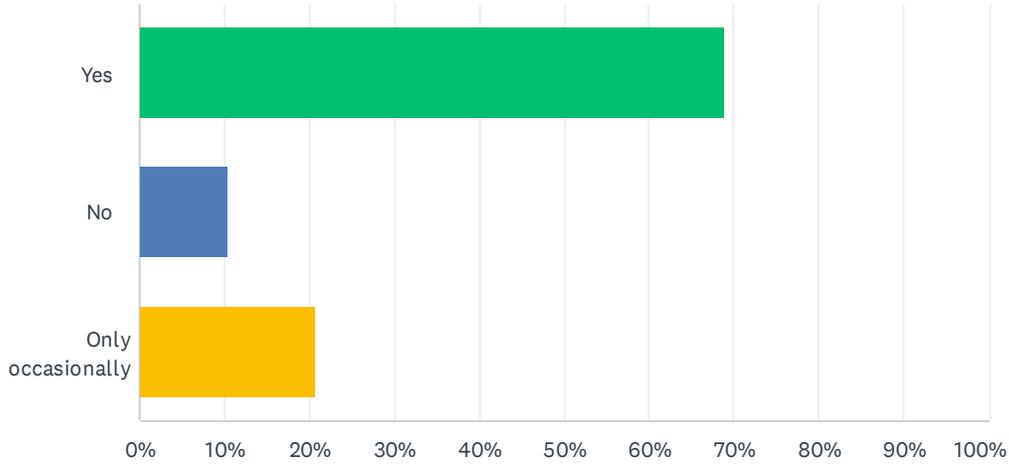


Q1 Does your firm participate in projects regarding international corporate taxation (transfer pricing, allocating profits to jurisdictions and withholding taxes, Pillar 2 etc.)?

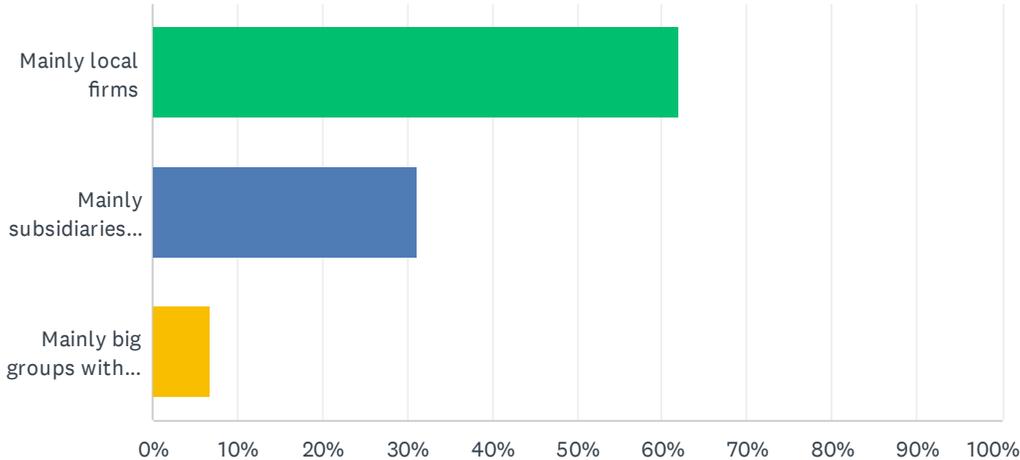
Answered: 29 Skipped: 0



| ANSWER CHOICES | RESPONSES | |
|-------------------|-----------|-----------|
| Yes | 68.97% | 20 |
| No | 10.34% | 3 |
| Only occasionally | 20.69% | 6 |
| TOTAL | | 29 |

Q2 Are your clients:

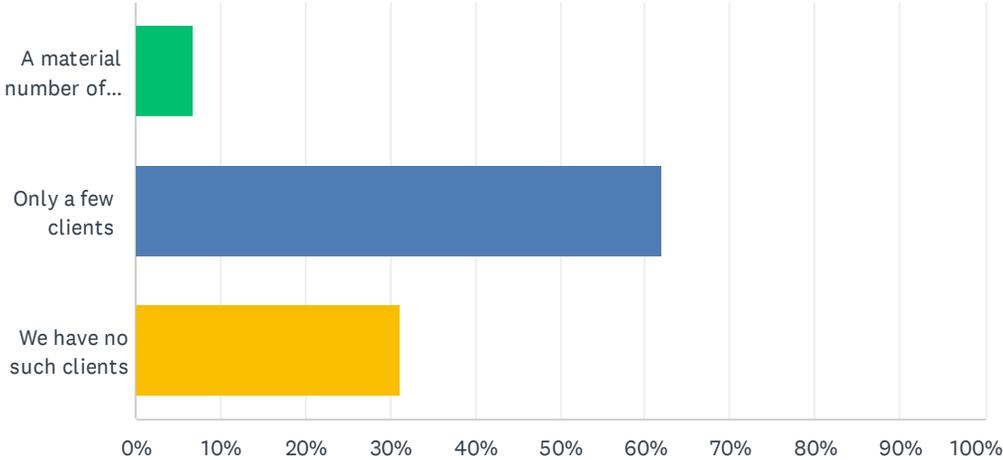
Answered: 29 Skipped: 0



| ANSWER CHOICES | RESPONSES | |
|---|-----------|----|
| Mainly local firms | 62.07% | 18 |
| Mainly subsidiaries of groups based abroad | 31.03% | 9 |
| Mainly big groups with headquarters in my country | 6.90% | 2 |
| TOTAL | | 29 |

Q3 Big multinationals with annual global turnover >EUR 750 million are for your firm:

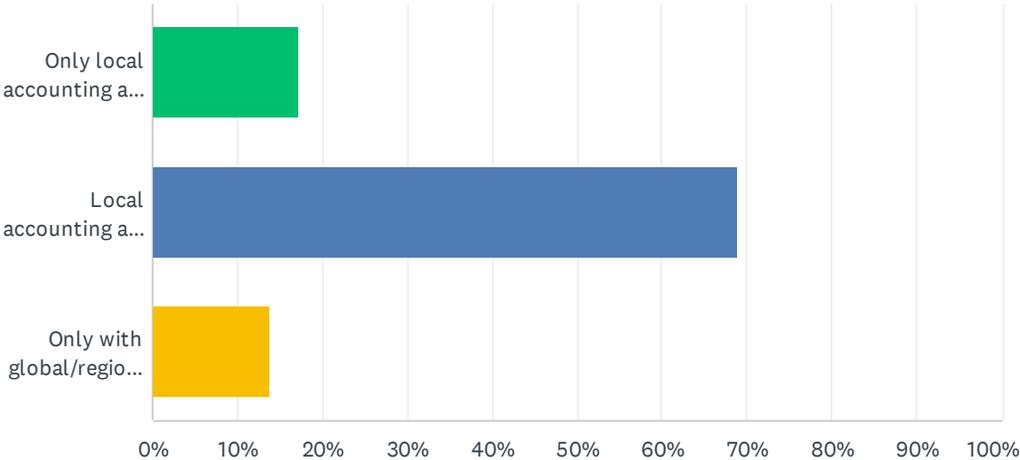
Answered: 29 Skipped: 0



| ANSWER CHOICES | RESPONSES |
|------------------------------|-----------|
| A material number of clients | 6.90% 2 |
| Only a few clients | 62.07% 18 |
| We have no such clients | 31.03% 9 |
| TOTAL | 29 |

Q4 Regarding the international clients who do you generally deal with:

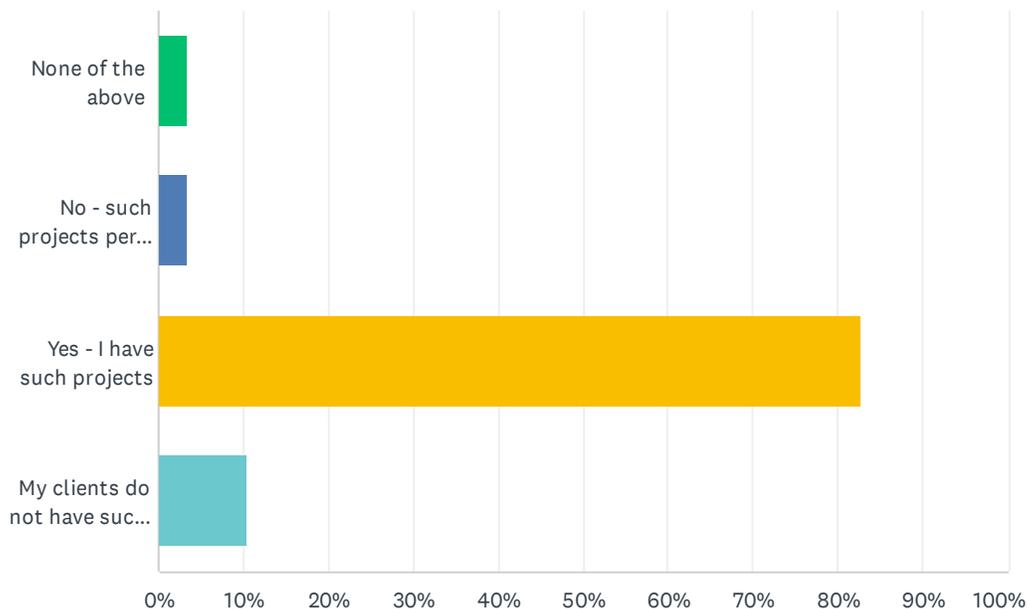
Answered: 29 Skipped: 0



| ANSWER CHOICES | RESPONSES | |
|---|-----------|----|
| Only local accounting and tax team | 17.24% | 5 |
| Local accounting and tax team as well as directly with global/regional tax managers | 68.97% | 20 |
| Only with global/regional tax teams | 13.79% | 4 |
| TOTAL | | 29 |

Q5 Is your firm perceived as an advisor capable of supporting clients in international tax matters

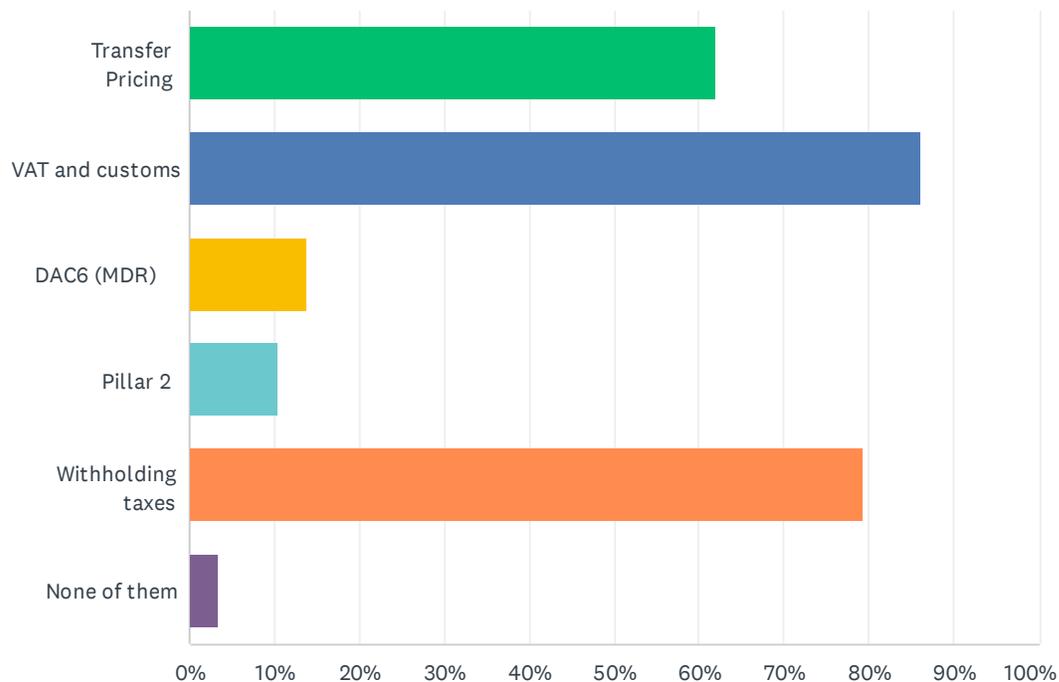
Answered: 29 Skipped: 0



| ANSWER CHOICES | RESPONSES | |
|--|-----------|-----------|
| None of the above | 3.45% | 1 |
| No - such projects per definition go to the Big4 | 3.45% | 1 |
| Yes - I have such projects | 82.76% | 24 |
| My clients do not have such projects | 10.34% | 3 |
| TOTAL | | 29 |

Q6 Please indicate the types of international projects you assist your clients in cooperation with foreign advisors (select those that apply)

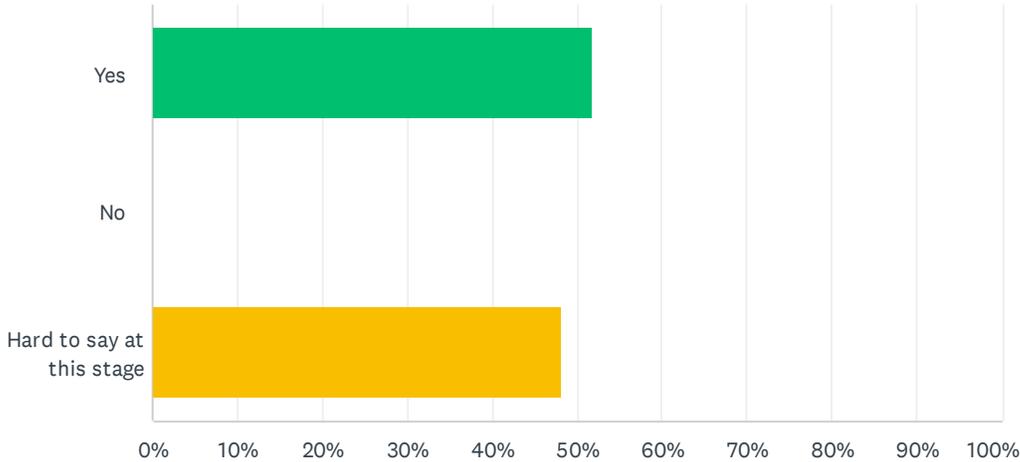
Answered: 29 Skipped: 0



| ANSWER CHOICES | RESPONSES | |
|-----------------------|-----------|----|
| Transfer Pricing | 62.07% | 18 |
| VAT and customs | 86.21% | 25 |
| DAC6 (MDR) | 13.79% | 4 |
| Pillar 2 | 10.34% | 3 |
| Withholding taxes | 79.31% | 23 |
| None of them | 3.45% | 1 |
| Total Respondents: 29 | | |

Q7 Would you be interested in building an international group of experts dealing with EU-harmonized tax matters?

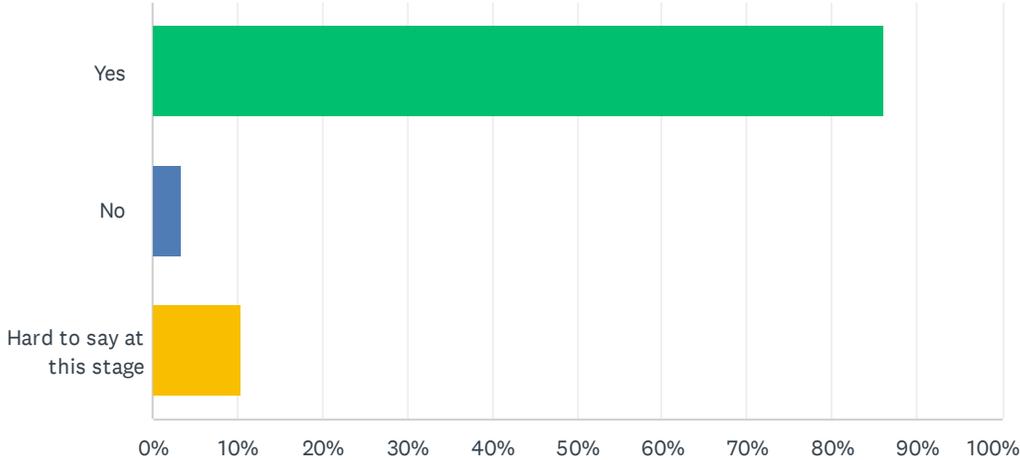
Answered: 29 Skipped: 0



| ANSWER CHOICES | RESPONSES | |
|---------------------------|-----------|----|
| Yes | 51.72% | 15 |
| No | 0.00% | 0 |
| Hard to say at this stage | 48.28% | 14 |
| TOTAL | | 29 |

Q8 Would you be interested in joint learning (seminars dedicated to MSI) regarding new tax rules?

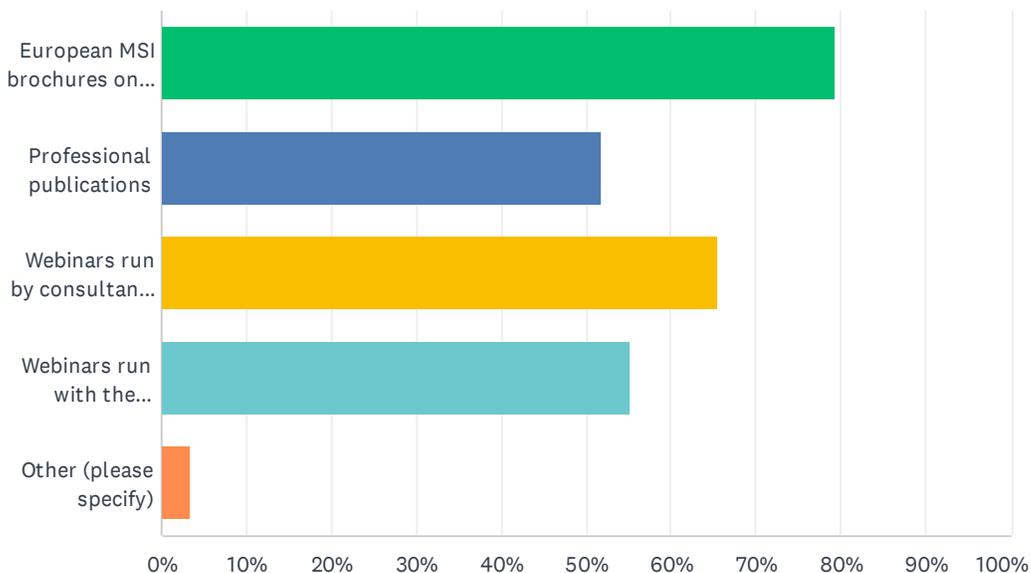
Answered: 29 Skipped: 0



| ANSWER CHOICES | RESPONSES | |
|---------------------------|-----------|----|
| Yes | 86.21% | 25 |
| No | 3.45% | 1 |
| Hard to say at this stage | 10.34% | 3 |
| TOTAL | | 29 |

Q9 Which marketing activities should in your view help in promoting MSI member firms (multiple choice)?:

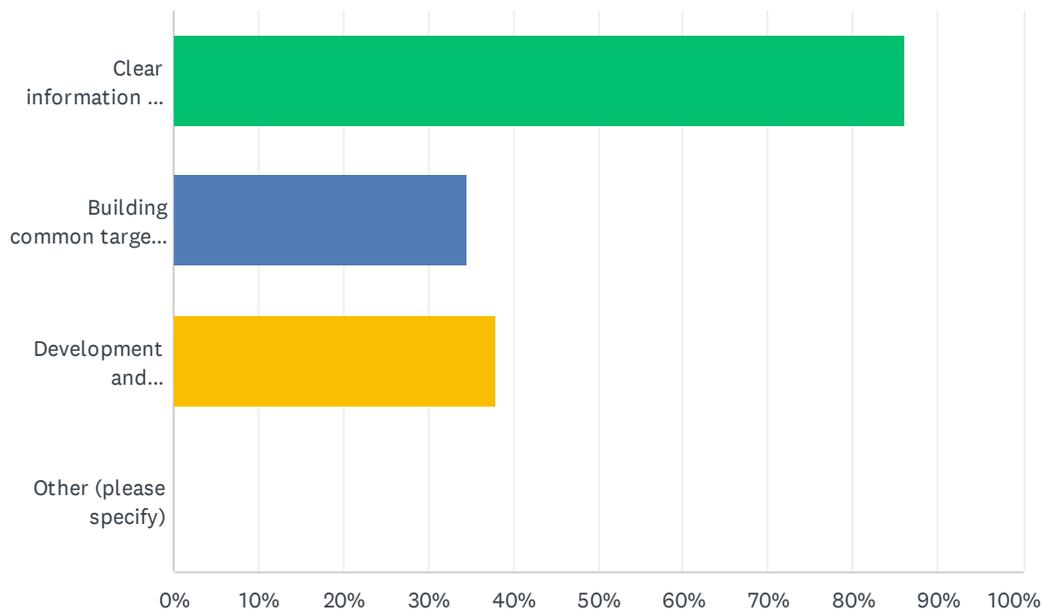
Answered: 29 Skipped: 0



| ANSWER CHOICES | RESPONSES | |
|---|-----------|----|
| European MSI brochures on a given tax matter showing local contacts | 79.31% | 23 |
| Professional publications | 51.72% | 15 |
| Webinars run by consultants from different jurisdictions | 65.52% | 19 |
| Webinars run with the participation of recognizable experts | 55.17% | 16 |
| Other (please specify) | 3.45% | 1 |
| Total Respondents: 29 | | |

Q10 What would help in approaching clients and winning such projects (multiple choice)?:

Answered: 29 Skipped: 0



| ANSWER CHOICES | RESPONSES | |
|---|-----------|----|
| Clear information on MSI website which member firms deal with international taxes | 86.21% | 25 |
| Building common target list | 34.48% | 10 |
| Development and distribution of brochures presenting the MSI approach | 37.93% | 11 |
| Other (please specify) | 0.00% | 0 |
| Total Respondents: 29 | | |