



Swiss and EU VAT experts

February 2019

Swiss VAT Experts

February 2019



Michaela Merz



Partner
Tax & Legal Services
Switzerland

Phone: +41 58 792 44 29
Mobile: +41 79 686 85 54
michaela.merz@ch.pwc.com

Partner – Leader Indirect Taxes Switzerland

Experience

Michaela is a Partner in PwC's Swiss VAT team. She joined PwC Switzerland in 1997 and has over 20 years of professional experience in advising domestic and multinational companies. Michaela is an Swiss Certified Tax Advisor.

Specialisation and experience

- Client Service Partner for various Swiss-based companies and multinationals, and as such advising on their worldwide VAT positions and leading worldwide project teams
- Review, design and implementation of relevant indirect tax measures in order to increase process and cash flow efficiency
- Implementation of global structures for indirect taxes
- Development of strategy for remediation in case of unexpected tax liabilities, negotiation with local tax authorities

Significant clients

Engagement Partner for a large number of clients from the pharmaceutical and healthcare industries

Languages

German, Czech, English, Russian and Slovak

<https://www.linkedin.com/in/merzmichaela/>



Dr. Sandra Ragaz



Partner
Tax & Legal Services
Switzerland

Phone: +41 58 792 44 69
Mobile: +41 79 792 72 98
sandra.ragaz@ch.pwc.com

Partner - Leader Pharma & Life Science VAT Switzerland

Experience

Sandra is a former biochemist in the pharma area and a graduate of the Swiss Federal Institute of Technology, she is, a certified business economist and a certified VAT advisor. She has over 11 years of professional experience in advising Swiss and multinational pharmaceutical companies on Indirect Tax. She has in depth experience in strategic Indirect Tax Consultancy and is the Client Services VAT Leader for Pharma & Life Science in Switzerland.

Specialisation and experience

- Development of Swiss and international strategies in connection with Indirect Tax cash flow optimization and risk mitigation
- Risk assessment for various listed and unlisted multinational companies
- Identification of Indirect Tax opportunities for start-ups, SMEs and multinationals
- VAT & pharmaceutical regulatory (license) audits

Significant clients

Engagement Partner for a large number of clients from the pharmaceutical, life sciences and healthcare industries

Languages

German, English, Italian and French

<https://www.linkedin.com/in/dr-sandra-ragaz-fumia-a7987646/>

EU VAT Experts

28 Member States

February 2019



Christine Weinzierl



Partner
Certified Public Accountant and Tax
Advisor
Austria

Phone: +43 1 501 88 3630
christine.weinzierl@pwc.com

Leader VAT Austria

Experience

More than 27 years at PwC

Specialisation and experience

- Indirect tax consulting for multinational companies on Austrian and international ITX and ITX compliance issues, as well as VAT outsourcing
- Austrian delegate to the VAT Task Force of Accountancy Europe and CFE Tax Advisers Europe and a member of the VAT Working Group of the Tax Experts Board of the Austrian Chamber of Accountants and of the Tax Policy Group of the Federation of Austrian Industries

Significant clients

Engagement Partner for a large number of clients from the pharmaceutical and healthcare industries

Languages

German and English

<https://www.linkedin.com/in/christine-weinzierl-a9a11050/>



Juliane Laubner



Manager
Tax Advisor
Austria

Phone: +43-1-501 88-3217
Mobile: +43-699 1630-5153
j.laubner@pwc.com

Manager VAT Austria

Experience

More than 12 years at PwC

Specialisation and experience

Indirect tax consulting for multinational companies on Austrian and international ITX and ITX compliance issues, as well as VAT outsourcing

Significant clients

Engagement Manager for a number of clients from the pharmaceutical industry

Languages

German and English



Claire De Lepeleire



Indirect Tax Director
Accredited Tax Consultant
Belgium

Phone: +32 2 710 74 17
Mobile: +32 475 91 08 68
claire.de.lepeleire@pwc.com

VAT & Customs specialization, both at European & International level

Experience

More than 22 years at PwC

Specialisation and experience

- Advises on VAT planning opportunities available to Belgian and multinational companies operating in or looking to enter the Belgian market
- Structuring projects for international companies such as implementation of new business models, cross-border services, review of the VAT situation of clients, consulting on various operational VAT issues, dealing with tax disputes
- Gained a lot of experience of International VAT by coordinating VAT projects at an international level during 3-year assignment as Global VAT Director of a Swiss multinational
- Co-hosting the EiTG (European Indirect Tax Group – a group of international indirect taxation specialists that meets 4 times a year and discusses all aspects of indirect taxation: European Court of Justice cases, EU proposals, OECD working parties on indirect taxation)

Significant clients

Her main clients are in the pharmaceutical, chemical and industrial products areas.

Languages

Dutch, French and English

<https://www.linkedin.com/in/claire-de-lepeleire-059859a/>



Orlin Hadjiiski



Partner
Attorney-at-law
Bulgaria

Phone: +359 2 9355 100
Mobile: +359 897 800 436
Orlin.hadjiiski@pwc.com

Tax and legal services leader, Bulgaria

Experience

Orlin started his career as a tax consultant in PwC more than 15 years ago.

He has provided services to clients from diverse market sectors, such as pharmaceuticals and life sciences, financial services, utilities, asset management and real estate, telecommunications and other industries.

Specialisation and experience

Orlin has led numerous projects for clients in the pharmaceutical sector, including complex tax advisory assignments (VAT, corporate income tax, international tax), tax dispute resolution, tax due-diligence reviews.

Significant clients

Engagement Partner for a large number of clients from the pharmaceutical and healthcare industries

Languages

Bulgarian and English

<https://www.linkedin.com/in/orlin-hadjiiski-b71451131/>



Hrvoje Jelić

Lead Tax Partner
Croatia



Phone: +385 (91) 1312 891
hrvoje.jelic@pwc.com

Partner in Tax & Regulatory Services

Experience

Hrvoje is a Partner in Tax & Regulatory Services with 19 years of expertise in tax services.

Specialisation and experience

- He is specialised in tax planning, avoidance of double taxation and tax administration procedures (appeals and administrative court cases). Prior to joining PwC, Hrvoje worked for another Big Four firm and then as a partner in one of the leading tax advisory firms in Croatia. He holds Master of Law degree from the Law School of the University of Zagreb.
- Hrvoje has led a number of tax structuring projects and due-diligence projects in various industries.

Significant clients

Engagement Partner for a large number of clients from the pharmaceutical area, healthcare industry and technological sector.

Languages

Croatian and English

<https://www.linkedin.com/in/hrvoje-jelic-58b9305/>



Chrysilios Pelekanos



Indirect Tax Services
Cyprus

Phone: +357 – 22 555 280
Mobile: +357 – 99 566 715
chrysilios.pelekanos@pwc.com

TLS Leader – Indirect Tax Department

Work experience

Chrysilios has extensive experience in transactions for groups in the pharmaceutical industry and private hospitals. He has been involved in indirect tax planning and the implementation of various structures through Cyprus for both international and local companies. Chrysilios has also taken part in several projects assigned to the international network of PwC by the European Commission.

Specialisation and experience

- Advising on international tax structuring matters (VAT and customs matters) for major local and multinational pharmaceutical groups and private hospitals
- Indirect tax compliance work for a number of local and multinational pharmaceutical groups and private hospitals
- Tax due-diligence work for leading multinational pharmaceutical groups, private hospitals and groups operating in the financial services, real estate and construction industries

Significant clients

Engagement Partner for a large number of clients from the pharmaceutical industry and private hospitals, real-estate and construction industries, financial services industry, oil & gas industry and the shipping and aviation industry.

Languages

Greek and English

<https://www.linkedin.com/in/chrysilios-pelekanos-62b3a155/>



Filios Nicolaides



Senior Manager
Indirect Tax Services
Cyprus

Phone: +357 – 22 555 397
Mobile: +357 – 96 555 486
filios.nicolaides@pwc.com

TLS – Indirect Tax Advisory

Experience

Filios has been a Senior Manager in the Indirect Tax department of PwC Cyprus since 2008 and he is in charge of the indirect tax affairs of a wide portfolio of domestic and international clients operating in the pharmaceutical industry and private hospitals.

Specialisation and experience

- Advising on international tax-structuring matters (VAT and customs matters) for various local and multinational pharmaceutical groups and private hospitals
- Ad-hoc advisory work on specific projects/transactions in the pharmaceutical industry and for private hospitals
- Indirect tax compliance work for a number of local and multinational pharmaceutical groups and private hospitals
- Tax due-diligence work for leading multinational pharmaceutical groups and private hospitals and groups operating in the financial-services and real-estate industries

Significant clients

Engagement Senior Manager for a large number of clients from the pharmaceutical industry and private hospitals, real-estate industry and financial-services industry

Languages

Greek and English

<https://www.linkedin.com/in/filios-nicolaides-a146b95b/>



Ladislav Kolínský



Manager
Czech Republic

Phone: +420 251 152 570
Mobile: +420 602 682 324
ladislav.kolinsky@pwc.com

Registered Tax Advisor

Experience

18 years at PwC

Specialisation and experience

- Tax consulting for multinational companies focused on Czech indirect tax issues
- Czech indirect tax compliance
- Dealing with tax authorities

Significant clients

During his years with PwC, Ladislav has worked for a number of clients from the pharmaceutical industry, including those responsible for clinical trials.

Beside his main area of pharmaceutical clients, Ladislav deals with retailers, manufacturers, traders and telecommunication companies.

Languages

Czech and English



Sandra Erichsen



VAT Director
Denmark

Phone: +45 8932 5654
Mobile: +45 5138 4761
sandra.erichsen@pwc.com

Leader of Pharma & Life Science VAT at PwC Denmark

Experience

16 years at PwC

Specialisation and experience

- Indirect Tax Consulting for multinational companies on Danish and international VAT issues
- Providing advice on VAT compliance-related matters for companies operating worldwide, indirect taxes in supply chain structures, restructuring and indirect tax optimization
- Leading VAT due-diligence projects for both Danish and multinational clients

Significant clients

Engagement Partner for a large number of clients from the pharmaceutical industry, as well as for other multinational companies

Languages

Danish and English

<https://www.linkedin.com/in/sandra-erichsen-39b693a/>



Tanja Kriisa

Senior Manager
Estonia



Phone: +372 6141977
Mobile: +372 56 490 479
tanja.kriisa@pwc.com

ITX Leader Pharma & Life Science VAT Estonia

Experience

22 years at PwC

Specialisation and experience

- VAT consulting for local and locally present multinational companies operating in the healthcare and pharmaceutical industries, including clinical trials
- Merger & acquisition projects in the healthcare industry

Significant clients

A number of Estonian hospitals, e.g. Tartu University Hospital, locally present pharmaceutical companies, the largest local retailer of pharmaceuticals and chains of drugstores.

Languages

Estonian, Russian and English



Juha Laitinen



Tax Partner
Indirect Tax Services
Finland

Phone: +358 20 787 7409
Mobile: +358 50 563 9020
juha.laitinen@pwc.com

Pharma & Life Science VAT – Finland

Experience

Juha has worked for over 25 years in PwC

Specialisation and experience

- Juha is one of the leading VAT and customs experts in Finland. He has extensive experience of both domestic and international indirect tax assignments, including working with clients engaged in all industries and venues.
- Using his experience, Juha advises major Finnish and multinational companies on their day-to-day indirect tax matters, but also often involving overall tax strategy and management, global indirect tax optimisation, business reorganisations, acquisitions and structuring.
- As an ITX partner, Juha is keen to support pharmaceutical companies in finding the optimal ITX solutions for a working ITX compliance structure.

Significant clients

Engagement Partner for a large number of major clients from the pharmaceutical industry

Languages

Finnish, English and Swedish

<https://www.linkedin.com/in/juha-laitinen-6537b12/>



Muriel Illouz



Director
Lawyer
France

Phone: +33 (0) 1 56 57 48 11
Mobile: +33 (0) 6 83 05 03 60
muriel.illouz@pwcavocats.com

VAT advisor for Pharma & Life Science Industry in France

Experience

17 years at PwC

Specialisation and experience

- Indirect tax consulting for multinational companies on French and international ITX and ITX compliance issues
- ITX experience in international projects and restructuring projects (voluntary counselling and testing projects")
- Assistance in requests for rulings from the French tax authorities (e.g. VAT rate issues, specific VAT exemption, etc.)
- Customised training for clients
- Assistance in tax audits and litigation (VAT refund claims further to European Court of Justice or French case law) and ITX opportunities

Significant clients

- Engagement Director for a large number of clients from the pharmaceutical industry, including medical-device manufacturers, pharmaceutical distributors, laboratories, public healthcare sector institutions
- Multinational groups (mainly inbound)

Languages

French and English

<https://www.linkedin.com/in/muriel-illouz-8b8125101/>



Sounia Kombert



Partner Indirect Tax
Certified Tax Advisor (StB) and Lawyer
Germany

Phone: +49 221 2084 384
Mobile: +49 171 3050623
sounia.kombert@pwc.com

Indirect Tax Pharma Leader

Experience

15 years at PwC

Specialisation and experience

- VAT consulting for multinational companies on VAT and VAT compliance issues. Her main clients are from the pharmaceutical and healthcare industries, but clients from the chemical and industrial products sector are included in her client portfolio
- VAT optimization and process implementation, implementation of internal control systems and outsourcing solutions (shared delivery centres)
- ITX knowledge management related to the pharmaceutical and healthcare industries.
- ITX litigation
- Lecturer at the University of Applied Sciences in Dusseldorf

Significant clients

Number of clients from the pharmaceutical, healthcare and chemical industries.

Languages

German and English

<https://www.linkedin.com/in/sounia-kombert-a892771a/>



Natalia Skoulidou



Senior Tax Manager
Certified Lawyer
Greece

Phone: +30 210 6874414
Mobile: +30 6940460551
natalia.skoulidou@pwc.com

Senior Tax Manager specializing in VAT and Indirect Taxes

Experience

Natalia is a VAT and Indirect Taxes Senior Manager in the Tax & Legal Services Department of PwC Athens, Greece, where she has been working since 2008. Since 2014, Natalia has been in charge of the day-to-day management and monitoring of the VAT and Indirect Taxes team.

Specialisation and experience

Natalia has had a professional tax consulting background for 12 years and has extensive experience in a broad range of tax areas, mainly focusing on VAT, customs and excise taxation and stamp duty, but also including transfer pricing, international tax restructurings and corporate taxation. She has a diversified portfolio of multinational and Greek clients from a variety of sectors, including pharmaceuticals, energy, real estate and construction, shipping and aviation, financial services and retail.

Significant clients

Engagement Senior Manager for a large number of clients from the pharmaceutical industry

Languages

Greek, English, Italian and French

<https://www.linkedin.com/in/natalia-skoulidou-2204192b/>



Barbara Koncz



Director
Certified Tax Advisor
Hungary

Phone: +36 1 461 9373
Mobile: +36 30 592 7142
barbara.koncz@pwc.com

VAT Director specialized in Pharma & Life Science in Hungary

Experience

She joined PwC's Tax and Legal Services Department in 2008. Before joining PwC, she worked for 3 years at the Ministry for the National Economy and the Investment Agency of Hungary, where she gained extensive experience of dealing with multinationals

Specialisation and experience

- Indirect tax consulting for multinational companies on Hungarian ITX and ITX compliance issues
- Since joining PwC, she has been a member of PwC Hungary's Pharma Group and provides VAT advisory services to the major players in the pharmaceutical sector
- She provided tax advisory assistance to the Hungarian Medicines Verification Organization when it was set up

Significant clients

- Engagement Manager for a large number of client from the pharmaceutical industry
- Major players in the Information and Communications Technologies sector

Languages

Hungarian and English

<https://www.linkedin.com/in/barbarakoncz/>



Sean Brodie



Partner

**Fellow of the Chartered Association of
Certified Accountants (FCCA)**
Ireland

Phone: +353 1 7928619

Mobile: +353 87 6297599

Sean.brodie@pwc.com

Leader Pharma & Life Science VAT Ireland

Experience

Sean has been working in the field of VAT for over 38 years, having spent almost 20 years with the Irish Tax Authority, before joining PwC in 1999.

Specialisation and experience

- Sean advises clients across a range of sectors, helping them to address all their Irish and global VAT needs, including VAT compliance obligations, record maintenance, VAT process improvements, supply chain analyses and enhanced efficiency and robustness of VAT functions and VAT working capital requirements
- He has considerable experience of working with clients in the pharmaceutical and life sciences sectors, supporting them in meeting their specific VAT needs
- Sean has also assisted clients with their contributions to tax authority consultative processes when VAT legislative changes are being contemplated

Significant clients

Sean is the indirect tax engagement partner for a number of global clients in the pharmaceutical and life sciences sectors, as well as for clients in the fields of energy and natural resources and agri-business

Languages

English

<https://www.linkedin.com/in/sean-brodie-a9a42718/>



Gavin O'Connor



Director VAT
Fellow of the Institute of Chartered
Accountants, Ireland

Phone: +353 1 792 8456
Mobile: +353 87 2190857
Gavin.oconnor@pwc.com

VAT Director with specialist experience in Pharma and Life Sciences

Experience

Gavin has over 20 years of experience in providing VAT advisory services to Irish and multinational clients.

Specialisation and experience

- Gavin advises a diverse portfolio of clients across a range of industries, specializing in particular in pharmaceutical and life sciences companies.
- Relevant projects include multi-territory roll outs arising from supply chain changes, advice on VAT implications of business changes (including disposals and acquisitions), advising clients (including liaising with the Irish tax authorities) on the implications of legislative changes, carrying out VAT health checks and assisting with the implementation of VAT process improvements.
- Gavin has given presentations on VAT at a wide range of forums, including for the Irish Institute of Tax. He has written numerous articles on VAT, for the Irish Taxation Review and Finance Dublin among others.

Significant clients

Gavin is the VAT Director and the primary VAT contact in Ireland for a significant number of major pharmaceutical, life science and clinical research clients in Ireland.

Languages

English

<https://www.linkedin.com/in/gavin-o-connor-4bb5b890/>



Luca Lavazza



Partner
Italy

Phone: +39 02 91605701
Mobile: +39 349 6509210
luca.lavazza@pwc.com

Leader VAT, customs and excise Italy

Experience

20 years at PwC

Specialisation and experience

- Luca is the Partner acting as indirect tax (ITX) leader in PwC - Tax & Legal Services for Italy.
- He has wide experience of advising on tax, and especially on VAT and indirect taxes.
- Luca coordinates 26 professionals specialized in indirect taxes. Within the ITX team, there are specific skills related to particular industries (consumer goods, pharmaceuticals, luxury goods, energy, telecoms, etc.) and specific matters (customs, excise duty, ITX compliance).
- Luca is a graduate in Economics and a qualified chartered tax consultant (i.e. dottore commercialista) and chartered public accountant (i.e. revisore contabile).

Significant clients

Engagement Partner for a large number of client from the pharmaceutical industry.

Languages

Italian and English

<https://www.linkedin.com/in/luca-lavazza-a984895/>



Davide Accorsi



Director
Italy

Phone: +39 02 91605708
Mobile: +39 340 1858767
davide.accorsi@pwc.com

Country subject matter specialist – Pharma & Life Science VAT Italy

Experience

13 years at PwC

Specialisation and experience

- Davide holds a Degree in Economics from Bocconi University. He took part in an exchange programme with the University of Berkeley (CALIFORNIA).
- He has published a number of articles related to VAT matters in Italian and European Union journals.
- He has experience of advising multinational companies on domestic and international VAT.
- He has been involved in analyses of the VAT implications of key value chain transformations, where PwC Italy has been involved.
- He has significant experience in the field of supply of goods, chain transactions and international movement of goods, and rebates in the pharmaceutical sector.

Significant clients

He has assisted a large number of multinational pharmaceutical companies with recovering VAT on mandatory pharmaceutical rebates.

Languages

Italian and English

<https://www.linkedin.com/in/davide-accorsi-b0221251/>



Ilze Rauza

Director of the Tax Practice
Member of the Board
Member of the Latvian Association
of Tax Consultants
Latvia

Phone: +371 6709 4400

Mobile: +371 2654 4736

ilze.rauza@pwc.com



Associate of the Association of Chartered Certified Accountants (ACCA)

Experience

20 years with PwC and a Board Member since 2013

Specialisation and experience

- Indirect taxation (consulting, structuring, risk assessment, and transaction support)
- Tax due diligence of a pharmaceutical wholesaler, retailer, manufacturer and retail chain
- Tax advice to pharmaceutical wholesalers and retailers
- Tax review of a pharmaceutical wholesaler
- Tax services to a pharmaceutical manufacturer

Significant clients

Engagement partner for several clients in the pharmaceutical industry

Languages

Latvian, English and Russian



Aušra Miltenytė



Director
Lithuania

Phone: +370 5 230 23 00
Mobile: +370 620 71 559
ausra.miltenyte@pwc.com

Indirect tax leader at PwC Lithuania

Experience

15 years at PwC

Specialisation and experience

- Indirect tax consulting for international pharmaceutical companies in Lithuania
- Assistance with rulings, tax disputes on pharmaceutical-industry VAT issues
- Conducting VAT health checks for pharmaceutical clients
- Assisting the pharmaceutical industry with setting up local electronic data filings with the tax authority, including SAF-T
- Providing consultancy services to life-sciences industry clients on VAT and customs duties

Significant clients

Engagement manager for several clients in the pharmaceutical industry

Languages

Lithuanian, English, German and Russian

<https://www.linkedin.com/in/ausramiltenyte/>



Frédéric Wersand



Partner
Indirect Tax
Luxembourg

Phone: +352 49 48 48 3111
Mobile: +352 621 33 3111
frederic.wersand@lu.pwc.com

VAT Leader – Luxembourg

Experience

Frédéric joined PwC Luxembourg in 1999 and has over 19 years of experience in indirect tax. He leads PwC's VAT practice in Luxembourg (50+ professional experts).

Specialisation and experience

- Wide experience with industrial and commercial companies in the management of their VAT and other indirect tax obligations
- Regularly assists EU and non-EU operational companies, including pharmaceutical companies, in the implementation and maintenance of their Luxembourg and European operations, with a view to ensuring their efficiency and compliance from an indirect tax perspective (e.g. research and development, intellectual property and VAT compliance obligations)
- Publishes industry specific VAT articles and speaks at industry and tax seminars

Significant clients

Leader for a number of multinational operational companies with operations in Luxembourg (including holding and financing structures)

Languages

French, English, German and Luxembourgish

<https://www.linkedin.com/in/frederic-wersand-14049b6/>



François Antoine



Director
Indirect Tax
Luxembourg

Phone: +352 4948483339
Mobile: +352 621333339
francois.antoine@lu.pwc.com

VAT Leader – Luxembourg

Experience

François has 10 years of experience in indirect tax matters and has broad experience of VAT matters, notably concerning pharmaceutical groups with operations in Luxembourg. François has a good knowledge of Luxembourg VAT authority practices with respect to companies involved in operations related to intellectual property rights, holding and financing structures and their corresponding VAT compliance obligations.

Specialisation and experience

- Consulting for multinational companies on Luxembourg VAT treatment of local and cross-border activities and the corresponding compliance obligations
- Consulting for multinational companies in relation to corporate acquisitions and disposals, and the implications from a Luxembourg indirect tax perspective

Significant clients

Engagement leader for a number of clients operating in various sectors of activity (“operational companies”, notably in the pharmaceutical sector, but also holding and financing structures, particularly in the private equity and real-estate industries).

Languages

English and French

<https://www.linkedin.com/in/fran%C3%A7ois-antoine-99b93b18/>



Martin McQuillan



Manager
Indirect Tax
Luxembourg

Phone: +352 49 48 48 3581
Mobile: +352 62 13 33 581
francois.antoine@lu.pwc.com

Pharma & Life Science VAT – Luxembourg

Experience

Martin joined PwC Luxembourg in 2016 and has 8 years of experience in indirect tax, including experience gained from previous VAT consulting and compliance positions in the UK and Australia.

Specialisation and experience

- Manages the VAT compliance obligations of multinational companies with operations in Luxembourg.
- Broad experience of VAT matters concerning pharmaceutical companies operating in Luxembourg (e.g. research and development, intellectual property and the corresponding compliance obligations)
- VAT consultancy in relation to complex supply chains, cross-border transactions and the associated Luxembourg VAT compliance obligations

Significant clients

Manages the VAT compliance obligations for a number of EU and non-EU operational companies, including those in the pharmaceutical sector, with operations in Luxembourg.

Languages

English

<https://www.linkedin.com/in/martin-mcquillan-59607224/>



David Ferry



Partner
Certified Public Accountant
Malta

Phone: +356 2564 6712
Mobile: +356 9944 6259
david.ferry@pwc.com

Indirect Tax Leader – PwC Malta

Experience

24 years at PwC

Specialisation and experience

- Involved in indirect tax compliance and advisory services for the last 21 years
- Member of the Tax Committee of the Malta Institute of Accountants
- Lectures for the Professional Certificate in Taxation organized by the Malta Institute of Taxation
- Has given a number of presentations, conferences and lectures, particularly on VAT matters

Significant clients

Services a wide portfolio of local and international companies, mainly those in the manufacturing, financial services and gaming sectors.

Languages

English, Maltese and Italian

<https://www.linkedin.com/in/david-ferry-62620331/>



Bertjan Janzen



Partner
Netherlands

Phone: +31 88 792 5171
Mobile: +31 6 51 290 220
Bertjan.Janzen@pwc.com

International VAT Partner Netherlands

Experience

25+ years at PwC

Specialisation and experience

- Indirect tax consulting for multinational companies on Dutch and international ITX matters
- Negotiations with Dutch tax authorities
- Lead for international tax projects and ITX projects
- Translation of supply chains to ERP systems

Significant clients

Engagement Partner for a large number of clients from the pharmaceutical industry and for other leading international businesses.

Languages

Dutch and English

<https://www.linkedin.com/in/bertjanjanzen/>



Usman Mohammad



Senior Manager
Netherlands

Phone: +31 (0)88 792 59 71
Mobile: +31 (0)6 53 90 45 38
usman.mohammad@pwc.com

Driver of the indirect taxes Pharma & Life Science practice in the Netherlands

Experience

11 years at PwC

Specialisation and experience

- As an indirect taxes specialist, he provides consulting services to multinational (bio)pharmaceutical companies, with an emphasis on US-based companies.
- Due to his experience with multinational pharmaceutical companies, he has gained extensive experience in coordinating multi-territory matters (including minimizing VAT registrations, coordinating VAT compliance and optimizing VAT positions).
- During his career, he has used his expert knowledge of Dutch and EU VAT to assist clients with various indirect tax matters, such as the EU VAT aspects of clinical trials, contract manufacturing, toll manufacturing, application of reduced VAT rates, cross-border business activities, mergers and acquisitions, business restructurings and arrangements with healthcare providers.

Significant clients

- Engagement manager for large clients operating in the pharmaceutical industry
- Engagement manager for large multinationals doing business in the EU

Languages

Dutch, English and Urdu

<https://www.linkedin.com/in/uamohammad/>



Tomasz Kassel



Partner
Certified Tax Advisor
Poland

Phone: +48 22 746 4846
Mobile: +48 502 18 4846
tomasz.kassel@pwc.com

Partner in the Indirect Tax Team

Experience

18 years at PwC

Specialisation and experience

- Tomasz, with nearly twenty years of experience in the field of VAT and excise duty, is responsible for cooperation with the public sector in the field of indirect taxation. Tomasz particularly specialises in developing solutions to improve tax procedures and to minimize tax risk. In addition, he is involved in the creation and implementation of a strategy for dealing with disputes relating to the applicable law.
- Moreover, Tomasz is responsible for tax consultancy for companies in the pharmaceutical industry, fuel industry and metallurgical sector. In recent years, he has applied his technical expertise to cooperation with many companies from fuel sector, given his familiarity with the specifics of their business. He has dealt with tax issues relating to privatization and the merger of leading Polish companies producing and selling petroleum products. Tomasz also works with fast-moving consumer goods companies, advising them on, among others, all kinds of marketing campaigns.

Significant clients

Engagement Partner for a large number of clients from the pharmaceutical industry

Languages

Polish and English

<https://www.linkedin.com/in/tomaszkassel/>



Robert Jaszczuk



Senior Manager
Poland

Mobile: +48 519 507 984
Robert.jaszczuk@pwc.com

Indirect tax Senior Manager at PWC Poland

Experience

With PWC since March 2018

Eight years of prior indirect tax experience with a Big4 law firm

Specialisation and experience

- Robert Jaszczuk is a Senior Manager in PWC's Warsaw office. He has over 8 years of experience in advising clients in the area of Polish and EU VAT.
- His experience also includes indirect tax advisory services for American multinational clients (including the pharmaceutical industry) on their global supply chains, experience he gained while working in the US for another Big4 firm.
- Robert currently provides Polish and EU VAT advisory services to multiple cross-industry clients, including the pharmaceutical industry, fuel industry, heavy industry, fast-moving consumer goods sector, and other industries.
- Robert graduated from the Warsaw School of Economics and the Law Faculty of the University of Warsaw.

Significant clients

Senior Manager working for a large number of clients from pharmaceutical and technological industries

Languages

Polish, English and Spanish

<https://www.linkedin.com/in/robert-jaszczuk-17043912/>



Susana Claro



Partner
Portugal

Phone: +351 213 599 601
Mobile: +351 912 505 316
susana.claro@pwc.com

Indirect Tax Partner

Experience

7 years at PwC

Specialisation and experience

- Partner responsible for the indirect taxation (VAT, excise and customs) practice of PwC (Portugal, Angola and Cape Verde).
- Degree in Business Management and a Post-Graduate in Advanced Accounting and Tax.
- Lecturer on indirect taxation in Executive Masters and Post-graduate programmes. author of technical articles on indirect taxation, published in books and specialized magazines.
- Arbitrator at the Portuguese Court of Tax Arbitration (CAAD).
- The experience gained during her career, has equipped her with all the means and skills required to assist pharmaceutical companies

Significant clients

A focus on implementation of procedures providing tax advantages for financial services, construction & real-estate and consumer businesses, and also includes providing consultancy services to assist with on-going issues, tax inspections and refund claims.

Languages

Portuguese and English

<https://www.linkedin.com/in/susana-claro/>



Hugo Salgueirinho Maia



Senior Manager
Portugal

Phone: +351 918026420
Mobile: +351 918 026 420
hugo.salgueirinho.maia@pwc.com

Indirect Tax Senior Manager

Experience

10 years at PwC

Specialisation and experience

- Specialist in VAT, excise duties and customs, working with all kinds of public and private-sector organizations
- Vast experience with compliance analysis and consulting services, particularly as regards VAT recovery projects in areas such as bad debt, hybrid taxable persons or real estate. He also has vast experience of international operations, namely supply chain transactions
- Lecturer in VAT and Customs Procedures and Practices for the Executive Masters and Post-graduate programmes, and also an indirect taxation trainer at PwC's Academy
- The experience gained during his career has equipped him with all the means and skills required to assist pharmaceutical companies in particular

Significant clients

- Large Portuguese firms in the area of pharmaceuticals involved in exporting and operating in many other countries across the globe
- Assistance to international companies working in different areas that intend to perform operations in Portugal relating to their registration, compliance obligations and the VAT framework for their activities

Languages

Portuguese, English, French and Spanish

<https://www.linkedin.com/in/hugo-salgueirinho-maia-696654b/>



Daniel Anghel



Tax and Legal Services Leader
Member of the Chamber of Tax
Consultants (certified tax consultant)
Romania

Phone: +40.21.225.3688
Mobile: +40.742.394.208
daniel.anghel@pwc.com

Tax Partner, Tax and Legal Services Leader

Experience

A former official of the Ministry of Foreign Trade, Daniel Anghel joined PwC in 1997. He is currently the Leader of the Tax and Legal Services team of PwC Romania and the Leader of the Indirect Taxes section within the PwC Central and Eastern Europe network.

Specialisation and experience

- He is the Vice President of the Foreign Investors Council, a member of the Chamber of Tax Consultants, a founding member of "Pactul pentru Fiscalitate" association, a member of AREX and a Board Member of "Coalitia pentru Dezvoltarea Romaniei" (Coalition for the Development of Romania).
- Daniel has been seconded within the PwC network to the Netherlands, Poland, Hungary and the Czech Republic in order to refocus indirect tax services in Romania so that they are in line with EU requirements.
- In PwC Belgium and PwC United Kingdom, Daniel was involved in the first and second PHARE - Projects aimed at harmonizing Romanian VAT law with the EU Sixth Directive and training Romanian tax inspectors to work with the new EU VAT Directive principles. He also coordinated the first Romanian case to obtain a favorable European Court of Justice decision.

Significant clients

Pharmaceutical producers, distributors and marketing companies (largest companies on the Romanian market); Medical clinics (the largest healthcare facilities chains specialized in cardiology and dialysis); Distributors of medical equipment (medium-sized and large companies)

Languages

Romanian and English

<https://www.linkedin.com/in/daniel-anghel-08674938/>



Andreea Dereli



Senior Manager
Certified Tax Advisor, EUIT(IIT)
Romania

Phone: +40.21.225.3186
Mobile: +40.753.030.008
andreea.dereli@pwc.com

Senior Manager specialized in the pharmaceutical industry

Experience

8 years at PwC

Specialisation and experience

- Implementation of a shared services centre for pharmaceutical companies
- Tax review and due-diligence projects
- Assistance during tax inspections
- Analysis of fixed-establishment risk
- Review of marketing and promotional campaigns aimed at reducing potential VAT costs
- Analysis of consignment stock arrangements, analysis of VAT treatment of various operations performed (e.g. relating to medical care, stem cells, clinical trials)

Significant clients

Pharmaceutical producers, distributors and marketing companies (largest companies on the Romanian market); Medical clinics (the largest healthcare facilities chains specializing in cardiology and dialysis); Distributors of medical equipment (medium-sized and large companies)

Languages

Romanian and English

<https://www.linkedin.com/in/andreea-dereli-1038a415/>



Dmytro Myroshnychenko



ITX Manager at PwC Slovakia
Slovakia

Phone: +421 2 59 350 834
Mobile: +421 9 11 035 833
dmytro.x.myroshnychenko@pwc.com

Senior Manager specialized in the pharmaceutical industry

Experience

Dmytro has worked in the tax area since 2007, having joined PwC in 2011.

Specialisation and experience

- Currently, Dmytro is mainly involved in general EU VAT consultancy and compliance projects. He is also regularly involved in tax reviews and tax due-diligence projects.
- Dmytro has worked on tax consulting and tax review projects for companies from different industrial sectors, but with a focus on pharmaceuticals, fast-moving consumer goods, electronics, and the automotive sector.
- Dmytro successfully delivered a number of complex advisory projects for major multinational clients from the pharmaceutical industry, including ITX cross-border structuring of supply chains, VAT analysis of clinical trials activities, distribution business restructuring, VAT mapping of business transactions, etc.

Significant clients

A Manager working for a large number of clients from the pharmaceutical and technological industries

Languages

English, Russian, Slovak and Ukrainian

<https://www.linkedin.com/in/dmytro-myroshnychenko-34765a82/>



Miroslav Marchev



Director
Slovenia

Phone: +386 1 583 6068
Mobile: +386 31 337 052
miroslav.marchev@pwc.com

Director, Tax and Legal Services Leader

Experience

More than 16 years of experience with PwC in Bulgaria, the Czech Republic, Macedonia and Slovenia.

Specialisation and experience

- Significant experience of advising local companies and foreign investors on various legal and tax issues
- Has assisted a number of pharmaceutical companies with setting up business models, transfer pricing policies, customs regimes, structuring of marketing and sales activities
- An Honorable Member of the Board of the American Chamber of Commerce in Macedonia
- A Member of the Sofia Bar Association
- A Master of Laws from the Sofia University, Faculty of Law

Significant clients

Engagement Leader for a large number of clients in the pharmaceutical industry

Languages

Bulgarian, English, Russian and Slovenian

<https://www.linkedin.com/in/miroslav-marchev-10949012/>



Alfonso Viejo



VAT Partner
Spain

Phone: +34 915 684 846
Mobile: +34 699 977 029
alfonso.viejo@pwc.com

Indirect Tax Partner – Healthcare business leader in PwC Tax & Legal Services

Experience

20 years at PwC

Leader of the Indirect Tax group in PwC Spain, and Healthcare business leader in PwC Tax & Legal Services.

Specialisation and experience

- Tax advisory services on indirect tax matters, Value Added Tax, in particular for corporate clients in several industries, including healthcare and pharmaceutical businesses.
- Wide experience as a VAT specialist involved in a large number of projects relating to Spanish VAT practices, VAT cash flow planning, VAT on promotional schemes, international value chain transformation projects, commissionaire and consignment stocks, etc., and matters relating to Customs and Excise Duty.
- VAT planning solutions aimed at minimizing the VAT cost for clients with a limited right of recovery, such as those in the healthcare sector, and at optimizing their VAT pro rata.

Significant clients

Engagement Partner for a large number of clients from the pharmaceutical and healthcare industries

Languages

Spanish and English

<https://www.linkedin.com/in/alfonso-viejo-madrado-a0277610a/>



Elena Romero

Senior Manager
Spain



Phone: +34 915 684 743
Mobile: +34 669 797 138
elena.romero.hernandez@pwc.com

Indirect Tax Senior Manager

Experience

17 years at PwC, the last 8 years spent advising large multinational companies on VAT

Specialisation and experience

- Provision of VAT advice in a large number of projects relating to Spanish VAT practices, including VAT on promotional schemes, value chain transformation projects, commissionaire and consignment stocks, and other projects for clients within the pharmaceutical and healthcare sector
- Application of VAT exemptions and pro rata rules within the healthcare sector

Significant clients

Senior Manager for a large number of clients from the pharmaceutical and healthcare industries

Languages

Spanish and English

<https://www.linkedin.com/in/elena-romero-hernandez-b7506718/>



Kajsa Boqvist



Partner
Certified Tax Advisor
Board Member of PwC Sweden

Phone: +46 (0)10 21 33 824

Mobile: +46 (0)70 929 38 24

kajsa.boqvist@pwc.com

Leader Pharma & Life Science VAT Sweden

Experience

Kajsa has over 18 years of experience at PwC Sweden as a VAT Advisor. She has been a Partner at PwC Sweden for over 11 years.

Specialisation and experience

- Customs - customs procedures
- Indirect tax compliance
- VAT/ goods and services tax consulting
- Due diligence - Indirect tax review
- Indirect tax controversy
- Excise taxes

Significant clients

Kajsa is the VAT engagement partner for several of the largest multinational clients in the pharmaceutical industry.

Languages

Swedish and English

<https://www.linkedin.com/in/kajsa-boqvist-72a05241/>



Gavin Orpwood



Director
Certified Tax Advisor
United Kingdom

Mobile: +44 07736 599788
Gavin.Orpwood@pwc.com

UK Indirect Tax Life Sciences Leader

Experience

Over 20 years at PwC and over 15 years of experience of working with the life science industry

Specialisation and experience

- As a result of focusing on the life science industry, Gavin has significant experience of advising on the indirect tax treatment of clinical trials in the UK, the EU and globally for many large pharmaceutical businesses. Rulings have also been obtained from tax authorities to facilitate VAT accounting and reduce VAT costs.
- Gavin's team has also worked with clients to implement the requisite compliance structure for the operation of clinical trials.
- Gavin has met with the EU Commission to discuss the VAT treatment of certain supplies made by Clinical Research Organisations.
- He and his pharmaceutical industry team have also provided a wide range of other global indirect tax advice to the pharmaceutical industry, including opportunities arising from rebates provided to government departments, advice on supply chain models, the VAT and commercial impact of Brexit on pharmaceutical businesses, the recovery of VAT on industry specific expenses and managing indirect tax risks.

Significant clients

Gavin is currently working on a range of industry matters with approximately half of the world's largest pharmaceutical businesses.

Languages

English

<https://www.linkedin.com/in/gavin-orpwood-84695868/>

PricewaterhouseCoopers LLP, 3 Forbury Place, 23 Forbury Road,
Reading. RG1 3JH, United Kingdom



Jayne Hubbert



Senior Manager
United Kingdom

Mobile: +44 7841 562052
Jayne.e..hubbert@pwc.com

Chartered Tax Advisor

Experience

Joined PWC in 2007 and has over 18 years of VAT and indirect taxes experience

Specialisation and experience

- The holder of a BSc in Biology with over 10 years VAT experience of working with the life science industry, she recently completed a 6-month secondment to a US headquartered life science business, acting as the sole point of contact for all global day-to-day and SAP-implementation-related VAT issues.
- Practical experience of assisting businesses undertaking clinical trials to become EU VAT compliant and to mitigate irrecoverable VAT within non-EU trials. Jayne is part of PWC's global VAT life sciences network and has participated in several of its recent webinars on industry specific topics.
- Jayne has also provided a wide range of other global indirect tax advice to the pharmaceutical industry, including opportunities arising from rebates provided to third parties following European Court of Justice rulings, the VAT and commercial impact of Brexit on pharmaceutical businesses, clinical trial partnering complexities, Making Tax Digital for Business (MTDfb) in the UK, and complex supply-chain analysis including use of customs duty reliefs.

Significant clients

Jayne works closely with Gavin, the UK Indirect Tax Life Sciences Leader, and is currently working on a range of industry matters, including clinical trials, Brexit and VAT rebate claims, for many of the top 50 global pharmaceutical groups.

Languages

English

<https://www.linkedin.com/in/jayne-hubbert-0192962b/>