

- I. How many times were you involved in a M&A transaction in the past 2 years:
- 1) 0 – 1
 - 2) 2 – 4
 - 3) 5 – ...
- II. How many times were you involved in a cross border M&A transaction in the past 5 years:
- 1) 0 – 1
 - 2) 2 – 4
 - 3) 5 – ...
- III. In my region it is common to do a tax due diligence when a M&A transaction takes place:
- 1) YES
 - 2) NO
 - 3) OTHER
- IV. When a M&A tax due diligence is performed, generally an indirect tax specialist is consulted:
- 1) YES
 - 2) NO
 - 3) OTHER
- V. Does a VAT license follows the transfer of a business (asset deal) or the legal entity?
- 1) Asset deal
 - 2) Legal entity
 - 3) Depends
- VI. Does a Customs license follows the transfer of a business (asset deal) or the legal entity?
- 1) Asset deal
 - 2) Legal entity
 - 3) Depends
- VII. Does an Excise licnese follows the transfer of a business (asset deal) or the legal entity?
- 1) Asset deal
 - 2) Legal entity
 - 3) Depends
- VIII. Do M&A businesses consider tax/indirect tax aspects of their engagement with a client as far as you know?
- 1) YES
 - 2) NO
 - 3) IRRELEVANT
- IX. How much do you think clients are willing to pay for an direct tax due diligence on average:
- 1) 00000 – 5.000
 - 2) 5.000 – 10.000
 - 3) 10.000 – 25.000
 - 4) 25.000 – ...

- X. How much do you think clients are willing to pay for an indirect tax due diligence on average:
- 1) 00000 – 5.000
 - 2) 5.000 – 10.000
 - 3) 10.000 – 25.000
 - 4) 25.000 – ...
- XI. Which statement do you fancy (more than 1 answer possible).
- 1) Indirect tax is a way of life
 - 2) IDT PG is the group where PG members become friends
 - 3) GGi is all about love and understanding
 - 4) Buchhalter haben tomaten auf die augen wann es um Mwst geht (only for BRD participants)
 - 5) Indirect tax is as easy as duck soup
 - 6) Why bother, it can be done together (as in: why bother, it can be easy)

