Research Guidelines
Welcome to the World Tax and World TP research process, the comprehensive guides to the world’s leading tax and transfer pricing practitioners. This document should provide you with all the information you need to take part in our annual research cycle, but if you have any further questions you may contact the editor:

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Produced in association with the International Tax Review, our research provides rankings and profiles of the most effective tax and TP practitioners in the world, covering more than 60 jurisdictions located on every continent. Tax is a multi-faceted enterprise covering a range of disciplines. Our rankings seek to reflect this by having law firms, consultancies and advisory groups all included in the mix. We also look to split our rankings into multiple tables, where appropriate, to recognise the varied expertise of different practices within each market.

WEBINAR
If you would like more information on the research process, we will also be producing a webinar about the research process that you can attend live or watch on demand after it has been completed:

The webinar takes place on February 14, 2019. REGISTER HERE TO TAKE PART
RESEARCH PROCESS
If you work for a tax practitioner that advises on matters covered by any of the categories below, you can participate in the research by completing a research form.

- Alternative dispute resolution
- Customs
- General corporate tax
- Indirect tax
- Private client
- Real estate tax
- Tax controversy
- Transactional tax
- Transfer pricing

Companies can submit one research form for each practice area category in its country, one for World Tax and World TP, or just one form for both. Which you choose depends on how your practice is structured. For those companies that have distinct departments dealing with different areas it may make more sense to complete multiple forms, for those with more integrated teams it may be that one form is more relevant.

The form asks for basic information on the structure and focus of your practice, recent changes to the team, and up to 20 highlight deals per practice area. In the 2020 research cycle, highlight deals should be matters on which the firm has done substantial work since January 1, 2018, or which closed after that date.

Firms can provide an unlimited number of client referees in support of submissions. All referees provided by the submission deadline will be contacted by e-mail to ask for feedback on companies’ and individual practitioners’ work.

HOW TO PARTICIPATE IN THE RESEARCH
There is no fee to participate in the research, or to be ranked.

There are three steps to the submission process:

- Download our RESEARCH FORM and complete it fully
- Upload the research form(s) to our ONLINE PORTAL
- Upload your client referees to our CLIENT SUBMISSION PORTAL

PLEASE NOTE: We can no longer accept client referees or submission forms by email as it contravenes our GDPR policy. All submissions must be submitted via the above links.

COMPLETING THE RESEARCH FORM
From a ranking perspective, the most important section of the submission is Practical evidence. The reason for this is experience on complex matters is a key factor we use in determining our rankings.

We provide qualitative not quantitative rankings so matters should focus more on complex or innovative work, rather than simply those with a large monetary value.
Always give a clear explanation of your role on matters listed and provide details as to why they are considered significant.

Please provide us with as much information about matters as possible. The more information we have, the better the assessment we will be able to make of the firm. We will not disclose any information marked confidential, but please ensure all confidential information is highlighted in RED. Any information not highlighted in RED will be considered public and may be used by researchers in editorial coverage in both the guides and online.

**CLIENT SURVEY**
The process for collecting client feedback is designed to be as simple and straightforward as possible. We will contact all those individuals provided to us through the CLIENT SUBMISSION PORTAL by email. They will be invited to complete a simple online survey, asking them to provide feedback on their experience working with your practitioners. If they would prefer, they can arrange a short interview with the researcher instead. Please ask your clients to get in touch with the researcher if that is their preference.

We will contact the individual listed in the submission approximately a week before we send out the client survey, in case you wish to let your clients know to expect an email from the researcher ahead of time to encourage participation.

Clients providing detailed, explanatory feedback is the simplest way to have an impact on the rankings. Those who have experience of the wider market – domestically or internationally – and are able to explain why they choose to work with your practitioners over others in the market are especially useful to the research. This constitutes the most important pillar in the process is the best way to affect your ranking. As such, we encourage those submitting to vet client referees before sending their contact details, to ensure they are both willing and able to provide the kind of effective feedback we are looking for in the research.

**PRACTITIONER SURVEY**
All senior tax and transfer pricing practitioners are invited to participate in the peer feedback survey. This allows individuals to highlight their own recent work, to make a case for their inclusion as a leader in their field. This is perhaps the best way for an individual that feels they should be recognised to emphasise it to the research team. We therefore would encourage as many of your senior personnel as possible to complete this survey, when they have the chance.

We also ask them for their recommendations for other firms and individuals they have worked with, whether domestically or internationally. As frontline practitioners they have the best view of those doing the most impressive work – especially more junior staff whose importance in the work may otherwise not have been noticed by clients. We therefore highly value the input of practitioners in the research and would encourage as many as possible to take part.

*COMPLETE THE PRACTITIONER SURVEY*

If you have any questions please contact the editor, Jon Moore (jmoore@euromoneyplc.com).
RANKING CRITERIA
The guides are produced using our three foundational pillars of research:

- **Client feedback**, the most important pillar, is sourced from those with direct practical experience of their markets; those who can give a first-hand review of the skills and abilities of those they worked with.

- **Practical evidence** is gathered by our researchers from practices all over the world. We collect, collate and scrutinise the work of practitioners – both public and private – to gain a detailed understanding of their methods and capabilities.

- **Peer feedback** is secured from the leading names in their respective fields, through surveys and direct interviews with partners, directors and managers, to get the market’s perspective on the rankings.

Our research teams combine these three sources – along with independent research – to produce the finished *World Tax* and *World TP* guides.

As part of the research we also produce several *Leaders* guides throughout the year that recognise the expertise and quality of individual practitioners. These are published in individual guides and online with our detailed practitioner profiles. The process for determining which individuals to include in these follows the same process.

When you submit you should try and provide referees for all the individual practitioners you feel should be included in these guides. A practitioner working on significant matters who receives a reasonable amount of good client feedback is more likely to be included.
LEADERS
Alongside our firm rankings, we also recognise the work of outstanding individuals through the publication of the following Leaders guides:

- Indirect Tax Leaders
- Tax Controversy Leaders
- Women in Tax Leaders

We are also introducing new guides to recognise practitioners in the following categories:

- General Corporate Tax Leaders
- Transfer Pricing Leaders

The guides are compiled as part of the *World Tax* and *World TP* process, using the same three pillars of research:

- Client feedback
- Practical evidence
- Peer feedback

As such, **there is no need for firms to nominate individuals** as all those eligible are automatically taken into consideration. From a candidate’s perspective, the only thing you need to do is ensure their work is clearly highlighted in the submissions and that they have client referees willing to provide positive and detailed feedback on their work.

Leaders are currently ranked in one of two categories:

**HIGHLY REGARDED**
Practitioners who are highly regarded by their peers and the wider market and who possess a strong track record in dealing with significant matters.

**RISING STAR**
Ones to watch, these are practitioners at the early stages of their career whose work has already stood out to peers and clients and who are recognised as potential market leaders of the future.
COVERAGE
The ranking tables we produce vary by country, depending on the volume and type of work generally seen in each individual market. You can view which practice areas we will be researching in your jurisdiction this year in the Appendix.

However, as we look to expand and grow our coverage we are keen to receive submissions from a wider range of practitioners, to ensure we reflect each market as accurately as possible and recognise leading firms in as many jurisdictions as possible. To that end – in addition to the jurisdictions and practice areas we currently cover – we would welcome submissions from the following:

PRACTICE AREAS
In addition to general taxation and TP tables, we are also keen to hear from specialists whose work covers any of the categories listed below that are not yet included in their jurisdiction.

- Alternative dispute resolution
- Customs
- Indirect tax
- Private client
- Real estate tax
- Tax controversy
- Transactional tax

JURISDICTIONS
We are also keen to expand our coverage beyond the current jurisdictions we cover. If your firm has a practice in a jurisdiction we do not currently cover we would welcome a submission from that office detailing its recent work. While we may not be able to create a new ranking table without more input from other firms, all firms that submit for the research process are guaranteed editorial coverage.

In addition to national chapters, we would also be interested in receiving submissions relating to work in the following territories:

- Anguilla
- Aruba
- Bermuda
- British Virgin Islands
- Cayman Islands
- Cook Islands
- Channel Islands
- Gibraltar
- Isle of Man
- Labuan
- Montserrat

If you are interested in participating in this year’s research and have not registered your interest, please do so here.
RESEARCH TIMELINE

RESEARCH LAUNCHED: January 28 2019
RESEARCH WEBINAR: February 14 2019
SUBMISSION DEADLINE: March 29 2019
INDIRECT TAX LEADERS PUBLISHED: July 5 2019
TAX CONTROVERSY LEADERS PUBLISHED: August 30 2019
WOMEN IN TAX LEADERS PUBLISHED: October 4 2019
WORLD TAX PUBLISHED: October 4 2019
WORLD TP PUBLISHED: October 4 2019

If you need an extension to the submission deadline, please contact the editor, Jon Moore (jmoore@euromoneyplc.com).
WHY PARTICIPATE?
Actively engaging with our research team ensures:

- Editorial coverage in the guide(s)*
- Accurate and in-depth representation of your recent activities
- Potential market endorsement in a well-established, highly regarded independent guide.
- Exposure to our wide audience of tax professionals based in leading corporations around the world.

*Our editorial policy dictates that all firms that participate in the research and provide relevant examples of transactional work are guaranteed editorial coverage.
AMERICAS

LATIN AMERICA AND THE CARIBBEAN

Argentina
- General corporate tax, Indirect tax, Tax controversy, Transactional tax

Brazil
- General corporate tax, Indirect tax, Tax controversy, Transactional tax

Chile
- General corporate tax, Indirect tax, Transactional tax

Colombia
- General corporate tax, Indirect tax, Tax controversy, Transactional tax

Peru
- General corporate tax, Indirect tax, Transactional tax

Uruguay
- General corporate tax, Indirect tax, Transactional tax

Venezuela
- General corporate tax, Indirect tax, Tax controversy, Transactional tax

NORTH AMERICA

Canada
- Tax

Mexico
- General corporate tax, Tax controversy, Transactional tax

UNITED STATES REGIONAL

California
- Tax

District of Columbia
- Tax

Illinois
- Tax

New York
- Tax
Texas
- Tax

**ASIA-PACIFIC**

Australia
- Tax

China
- Tax

Hong Kong
- Tax

India
- Tax

Indonesia
- General corporate tax, Private client, Tax controversy

Japan
- Tax

Malaysia
- General corporate tax, Indirect tax, Tax controversy

New Zealand
- General corporate tax, Tax controversy

Philippines
- Tax

Singapore
- Tax

South Korea
- General corporate tax, Tax controversy

Taiwan
- Tax

Thailand
- Tax

Vietnam
- Tax
EMEA

AFRICA
South Africa
- General corporate tax, Tax controversy

CENTRAL AND EASTERN EUROPE
Austria
- General corporate tax, Tax controversy
Bulgaria
- General corporate tax, Tax controversy
Czech Republic
- General corporate tax, Tax controversy
Estonia
- Tax
Hungary
- Tax
Latvia
- Tax
Lithuania
- Tax
Poland
- General corporate tax, Tax controversy
Romania
- Tax
Russia
- General corporate tax, Indirect tax, Tax controversy
Slovak Republic
- Tax
Slovenia
- Tax
Turkey
- Tax
Ukraine
- Tax

**MIDDLE EAST**
Israel
- General corporate tax, Tax controversy
Kuwait
- Tax
Saudi Arabia
- Tax
United Arab Emirates
- Tax

**WESTERN EUROPE**
Belgium
- Tax
Cyprus
- Tax
Denmark
- General corporate tax, Tax controversy
Finland
- General corporate tax, Indirect tax, Transactional tax
France
- General corporate tax, Real estate, Tax controversy
Germany
- General corporate tax, Indirect tax, Tax controversy
Greece
- General corporate tax, Tax controversy, Transactional tax
Ireland
- Tax
Italy
- General corporate tax, Tax controversy
Luxembourg
- Tax
Malta
- Tax

Netherlands
- General corporate tax, Transactional tax

Norway
- General corporate tax, Indirect tax, Tax controversy

Portugal
- General corporate tax, Tax controversy

Spain
- General corporate tax, Indirect tax, Tax controversy

Sweden
- General corporate tax, Tax controversy

Switzerland
- Tax

United Kingdom
- General corporate tax, Indirect tax, Tax controversy, Transactional tax
AMERICAS

LATIN AMERICA AND THE CARIBBEAN
- Argentina
- Brazil
- Chile
- Colombia
- Peru
- Uruguay
- Venezuela

NORTH AMERICA
- Canada
- Mexico
- United States

ASIA-PACIFIC
- Australia
- China
- Hong Kong
- India
- Indonesia
- Japan
- Malaysia
- New Zealand
- Philippines
- Singapore
- South Korea
- Taiwan
- Thailand
- Vietnam

EMEA

AFRICA
- South Africa
CENTRAL AND EASTERN EUROPE
- Austria
- Bulgaria
- Czech Republic
- Estonia
- Hungary
- Latvia
- Lithuania
- Poland
- Romania
- Russia
- Turkey
- Ukraine

MIDDLE EAST
- Israel

WESTERN EUROPE
- Belgium
- Denmark
- Finland
- France
- Germany
- Greece
- Ireland
- Italy
- Luxembourg
- Netherlands
- Norway
- Portugal
- Spain
- Sweden
- Switzerland
- United Kingdom