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:

Jonathan Moore: jmoore@euromoneyplc.com

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 20, 2020. REGISTER HERE TO TAKE PART

After the live presentation, a recording of the webinar will be available at the same location.
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 2021 research cycle, highlight deals should be matters on which the firm has done substantial work since January 1, 2019, 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 29 2020

RESEARCH WEBINAR: February 20 2020

SUBMISSION DEADLINE: March 27 2020

INDIRECT TAX LEADERS PUBLISHED: July 8 2020

TAX CONTROVERSY LEADERS PUBLISHED: August 3 2020

WOMEN IN TAX LEADERS PUBLISHED: September 7 2020

WORLD TAX PUBLISHED: September 21 2020

WORLD TP PUBLISHED: September 21 2020

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

**Bermuda**
- Tax

**Bolivia**
- Tax

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

**Chile**
- General corporate tax, Indirect tax, Tax controversy, Transactional tax

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

**Costa Rica**
- Tax

**Curacao**
- Tax

**Dominican Republic**
- Tax

**Guatemala**
- Tax

**Honduras**
- Tax

**Nicaragua**
- Tax

**Panama**
- Tax

**Paraguay**
- 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
  - General corporate tax, Tax controversy, Transactional Tax

Mexico
  - General corporate tax, Tax controversy, Transactional tax

UNITED STATES REGIONAL
California
  - General corporate tax, Tax controversy

District of Columbia
  - General corporate tax, Tax controversy

Florida
  - Tax

Illinois
  - General corporate tax, Tax controversy, Transactional Tax

New York
  - General corporate tax, Tax controversy, Transactional Tax

Texas
  - General corporate tax, Tax controversy, Transactional Tax

ASIA-PACIFIC
Australia
  - General corporate tax, Indirect tax

China
  - Customs, General corporate tax, Private client

Hong Kong SAR
  - Customs, General corporate tax, Private client

India
  - General corporate tax, Indirect 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
  - General corporate tax, Tax controversy

Singapore
  - Tax

South Korea
  - General corporate tax, Tax controversy

Taiwan
  - Tax

Thailand
  - Customs, General corporate tax, Private client

Vietnam
  - Customs, General corporate tax

**EMEA**

**AFRICA**

Kenya
  - Tax

Mauritius
  - Tax

Nigeria
  - Tax

South Africa
  - General corporate tax, Tax controversy

Zambia
  - Tax
CENTRAL AND EASTERN EUROPE

Austria
- General corporate tax, Indirect Tax, Tax controversy

Azerbaijan
- Tax

Belarus
- Tax

Bulgaria
- General corporate tax, Tax controversy

Czech Republic
- General corporate tax, Tax controversy

Estonia
- Tax

Hungary
- General corporate tax, Tax controversy

Kazakhstan
- Tax

Latvia
- Tax

Lithuania
- Tax

Poland
- General corporate tax, Indirect tax, Tax controversy

Romania
- Tax

Russia
- General corporate tax, Indirect tax, Tax controversy

Serbia
- Tax

Slovak Republic
- Tax

Slovenia
- Tax
Turkey
- General corporate tax, Tax controversy

Ukraine
- General corporate tax, Tax controversy

MIDDLE EAST
Israel
- General corporate tax, Private client, Real estate, Tax controversy

Kuwait
- Tax

Lebanon
- Tax

Saudi Arabia
- Tax

United Arab Emirates
- Tax

WESTERN EUROPE
Belgium
- General corporate tax, Tax controversy

Cyprus
- General corporate tax, Tax controversy

Denmark
- General corporate tax, Tax controversy

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

France
- General corporate tax, Private client, Real estate, Tax controversy

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

Greece
- General corporate tax, Private client, Tax controversy, Transactional tax

Ireland
- Tax
Italy
- General corporate tax, Private client, Tax controversy, Transactional tax

Luxembourg
- General corporate tax, Tax controversy

Malta
- General corporate tax, Private client

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

Norway
- Energy, General corporate tax, Indirect tax, Shipping, Tax controversy, Transactional tax

Portugal
- General corporate tax, Indirect tax, Private client, Tax controversy, Transactional tax

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

Sweden
- General corporate tax, Tax controversy

Switzerland
- General corporate tax, Private client, Tax controversy

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 SAR
- India
- Indonesia
- Japan
- Malaysia
- New Zealand
- Philippines
- Singapore
- South Korea
- Taiwan
- Thailand
- Vietnam

EMEA

AFRICA
- Kenya
- Nigeria
- South Africa
- Zambia

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

MIDDLE EAST
- Israel

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