

Tax department BMG (starting set-up)
 - Peter Bongers (Senior Tax Manager) -
 - N.N.

**Transfer Prices,
Permanent
Establishm. *1**

Mr. Thomas	Mr. Thomas is 1st point of entry
	-Guidelines/Policy
	-Documentation
	-Single contract review / analysis from tax view point
	-Questions of day-to-day business

VAT *2

Mr. Thomas	Mr. Thomas is 1st point of entry for pending projects and TP related VAT issues. Case by case decision on responsibility for new topics between Mr. Thomas and Mr. Bongers.
Mr. Bongers	-Guidelines/Policy
N.N.	-Questions of day-to-day business
	-Tax declarations

**Tax Compliance
Germany**

Mr. Bongers	- Tax returns
	- Tax assessment notices
N.N.	- Questions of day-to-day business in the area of (Corporate) Income Tax
	- Tax balance sheet
	- Tax accruals
	- Certain wage tax issues

**Tax Controlling
BMG worldwide**

Mr. Bongers	-Withholding taxes
	-Centralised tax reporting and controlling
N.N.	- Cross border tax issues and projects (e.g. Shared Service Center)

Other tax issues

Mr. Bongers	- Interface legal department
	- M&A, restructuring (tax input)
	- Optimization of corporate structures from tax viewpoint
	- etc.

External tax advisors, i.e. WTS. In special projects eventually other tax advisors.

***1**

For all pending projects Mr. Thomas keeps full responsibility acting for the BenQ Mobile Group's interests internally and externally. He decides the engagement of consultants, e. g. WTS. For the time being this also applies to new projects. About all relevant projects Mr. Bongers will be informed in an appropriate manner. Both will liaise and have regular jour fixes to keep each other up-to-date. (for further details see attachment 1)

***2**

For all pending issues, e.g. special VAT audits, Mr. Thomas keeps full responsibility to make BMG's business models on the purchasing- + the sales-side comply with the regulations. Mr. Thomas + Mr. Bongers arrange the involvement of WTS and the responsibility for new projects. **As far as TP issues go along with VAT issues, Mr. Thomas will have full responsibility.** Tax declarations are prepared by the tax department. Export control and customs duty remain fully with Mr. Thomas. (further details see attachment 1).

BenQ