

# KPMG's Tax Practice

KPMG ADVISORY LTD.



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## Partners

Mike leads the Tax Department at KPMG. He is a member of the Institute of Chartered Accountants in England and Wales and the UK's Chartered Institute of Taxation. He has more than 24 years of experience gained predominantly at international audit and tax advisory firms (mainly in the UK) and over the past 20 years has focused on international taxation. In 2001, he joined the Hungarian practice of the firm and prior to that he worked as a tax partner at KPMG's Kiev practice for two and a half years. Mike's most significant client activities include due diligence projects, the creation and implementation of international structures and the management of advisory and personal tax compliance services.

A certified economist and a registered tax advisor, Gergely has been working in KPMG's Tax Department since 2000 and has been involved in the field of tax advisory services since 1997. He specializes in solving taxation problems related to the financial sector. In addition, he also has significant experience in investment structuring, international financing structures, international taxation, advising on planning and implementing tax effective remuneration schemes, planning of cross-border transactions and in handling corporate restructurings, acquisitions and reorganizations. He has also taken part in numerous cross-border projects within KPMG's international network.

Csaba is an economist, a Hungarian Registered Auditor and a certified Hungarian Tax Expert (registered by the Ministry of Finance). He started his career at the Finance Ministry in 1986, where he worked in various departments and positions, finally as Permanent State Secretary until 1999. In November 1999, he joined the Central Clearing House as CFO. In the next two years he worked for ABN Amro Bank and later for K&H Bank, first as CFO, later as supervisor of the integration of the two banks. In 2002, he became Minister of Finance, and Chairman of the Economic Cabinet of the Government. He has gained broad experience in taxation issues, corporate management and law-making as well as in macro-economic issues. Csaba joined KPMG in 2004 and since then has been responsible for transfer pricing, corporation tax and taxation of financial sector clients.

A lawyer and Belgian Tax Expert certified by the Belgian Association of Tax Consultants (Belgische Associatie voor Belastingconsulenten – BAB). Philippe joined KPMG in 2003 to lead the Indirect Taxes, Customs and International Trade Group. He started his career in Belgium in 1992 with an international consulting firm, focusing on VAT, customs and international trade. For four years, Philippe had worldwide responsibilities in the field of business development, negotiations with authorities, indirect tax planning and implementation of new tax systems. He has broad experience in EU indirect tax matters, and is now the deputy chairman of KPMG's global indirect tax practice.

## Managers



### Mihály Gerhát

Corporate and International  
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Manager

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Qualified economist, chartered tax consultant and accountant. He joined the Tax Department of KPMG in 2000, and gathered comprehensive and practical experience in the field of all tax types. Currently he is a member of the Corporate and International Taxation Group. Mihály has significant experience in tax reduction procedures for multinational clients. He has also participated in a number of projects involving tax allowances and acquisitions, mainly in relation to real estate investments.



### Kornélia Mitrik

Personal Income Tax Group  
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Kornélia is a certified economist and a Hungarian Tax Expert, registered by the Ministry of Finance, who also holds a higher-education qualification in customs-related administration. She has been working in the Tax Department of KPMG since 1996 and is the senior manager in charge of the personal income tax group. She has also worked for KPMG in the United States, where she dealt with the taxation of private individuals.



### Tibor Járóli

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Tibor is an engineer with an economist post graduate diploma and a tax expert registered by the Ministry of Finance. Before joining KPMG in 1999, he spent 3 years at the Tax Authority. Currently he is a manager in the Corporate and International Taxation group. He has dealt with tax investigations and gathered comprehensive experience through tax investigations, tax due diligence and tax advisory and transfer pricing assignments.



### Katalin Boncsér

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Katalin has worked for KPMG in Hungary since 1999. She is a lawyer, graduated from the University of Miskolc and a Registered Tax Specialist. Katalin is a member of the personal tax group within the tax department. Since 1999 she has dealt with personal tax and social security international executive services: preparing Hungarian personal income tax returns, quarterly tax calculations for individuals and managing their personal income tax and social security issues. She has taken part in assignments in relation to the personal income tax, social security regulations, labour law and expatriates' transfer rules.



### Enikő Vadon

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A qualified economist with a supplementary legal degree, Enikő is also a chartered tax consultant and chartered accountant, both registered by the Ministry of Finance. Enikő joined the Tax Department of KPMG in 1999. Initially as a member of the Tax Review Group, she gained broad and practical experience in all tax types and she is currently a member of the Corporate and International Taxation Group. She has significant experience in the taxation of multinational, small and medium-sized companies, acquisitions and reorganizations and also in tax due diligence.



### Gabriella Joó

Personal Income Tax Group  
Manager

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Gabriella, an economist and a registered tax advisor joined KPMG's personal income tax group in 2006, after having worked for other big four tax advisory firms for over 15 years. Her recent responsibilities have been concerned with managing and supervising expatriate personal income tax and social security consulting and compliance services. She has also participated in reviewing inter company agreements, developing inbound and outbound employees' assignment programs and tax planning strategies in order to ensure cost effective implementation of assignment structures.

**Gábor Farkas**

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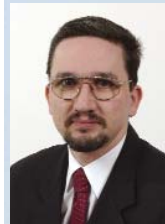
A certified economist and Hungarian Tax Expert, (registered by the Ministry of Finance), Gábor has been working in KPMG's Tax Department since 1996. Previously he worked in the major taxpayers department of the Hungarian tax authority, giving him experience in tax authority reviews as well. During his work in the Tax Department of KPMG, he has gained broad experience in domestic and international taxation matters, tax reviews and tax due diligence, and has been focused specifically on financial sector clients for the past five years.

**Bálint Gombkötő**

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Bálint has been working for KPMG since 2000. He is an economist, graduated from the University of Economic Sciences and a registered tax specialist. He has also worked for KPMG's international finance tax department in London, where he gained significant experience in international corporate tax issues, acquisition planning (including consideration of withholding tax issues, obtaining tax deductions for debt and goodwill, thin capitalization etc.). He has a detailed understanding of EU regulations and case law in relation to taxation.

**Balázs Pethő**

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Balázs is an economist with a supplementary legal degree and a registered tax advisor. He joined KPMG in 1999. His main areas of expertise are banking and other financial services with a special focus on insurance companies and insurance products. He has broad experience in transfer pricing, tax due diligence and remedy procedures. He makes use of his knowledge both in English and German tax advisory work.

**Mónika Mindszenti**

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Mónika is a qualified economist and chartered tax adviser and leads the transfer pricing group. After initially commencing her career in audit, she worked as a tax advisor for one of the big audit firms. She gained seven years' experience in international taxation in Hungary and in the Netherlands. Her Hungarian experience covers advising on tax reduction, acquisition strategies for corporate structures and transfer pricing. In addition, she has carried out tax due diligence reviews. She gained three years' experience in the Netherlands as a tax adviser involved in various international projects relating to profit repatriation and world wide remuneration planning for multinationals.

**Gábor Beer**

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A tax advisor, registered by the Ministry of Finance and an economist, Gábor has been leading the Mergers & Acquisitions Group of KPMG's tax department since 2003. He joined KPMG in 2000, after two years with another Big Four firm. Gábor has gained broad experience in tax compliance, due diligence and tax reviews performed in the scope of annual statutory audits, as well as in all types of tax advisory matters related to mergers and acquisitions.

**Zoltán Kádár**

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Zoltán has been involved in KPMG in Hungary's dedicated tax due diligence services since 2004. He is a lawyer and a Hungarian registered tax advisor. He joined KPMG after having worked for other Big Four firms for over five years. Prior to that, he had gained experience with the Hungarian tax authority, APEH. Zoltán specialises and has experience in the fields of tax audit, tax due diligence, tax compliance and mergers & acquisitions related advisory work.



**Balázs Földes**

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An economist, Balázs has been with KPMG since 1999. He is a member of the indirect taxes, customs and international trade group and has gained comprehensive experience of the EU tax law and VAT system in recent years. Balázs has also given numerous presentations on these topics and he is the co-author of the VAT section of an EU tax law handbook.



**Ian McNicholls**

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Ian graduated in Management Science & Law and qualified as a Chartered Tax Advisor in 2001. He joined KPMG UK in 2004 and prior to that worked at the oldest accountancy firm in London. Having started his career with the UK tax authorities he has experience working on both sides of the fence. Ian has broad VAT knowledge focusing particularly on international issues and has been seconded to KPMG in Hungary since October 2007.



**Tamás Kosztolányi**

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A qualified lawyer, and a registered tax advisor. He joined KPMG in 2004, and has been specialised in providing VAT services since then. Before 2004, he worked for another Big Four firm as a tax advisor for three years, where he gained experience in Hungarian and international direct taxation and social security issues. Prior to that, he dealt with the international aspects of direct taxes, particularly with the legal harmonization of direct taxes at the Ministry of Finance for three years. He has had several articles published in tax-related periodicals.



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Péter joined KPMG in Hungary in 2005. Earlier, he worked at the Hungarian Ministry of Finance for more than 5 years, and gained experience in the field of customs, international trade and market protection. He also represented the Ministry of Finance in the Hungarian Market Surveillance Committee. With Hungary's joining of the EU in 2004, Peter also became a member of the subcommittees of the Customs Code Committee of the EU Commission. As a Manager in KPMG's Indirect Tax Group, he is responsible for the customs, international trade and certain environmental protection issues.



**Tamás Mlinárik**

International Tax Structures Group Director

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A certified economist and tax advisor, Tamás joined KPMG in 2002 from another Big Four advisory firm. He focuses on international tax and structures using Hungary in an international tax efficiency role. He has been involved in planning and establishing Hungarian offshore and post offshore regime structures and provided extensive advice in different tax matters to internationally owned clients.

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