



Meijburg & Co  
Tax & Legal

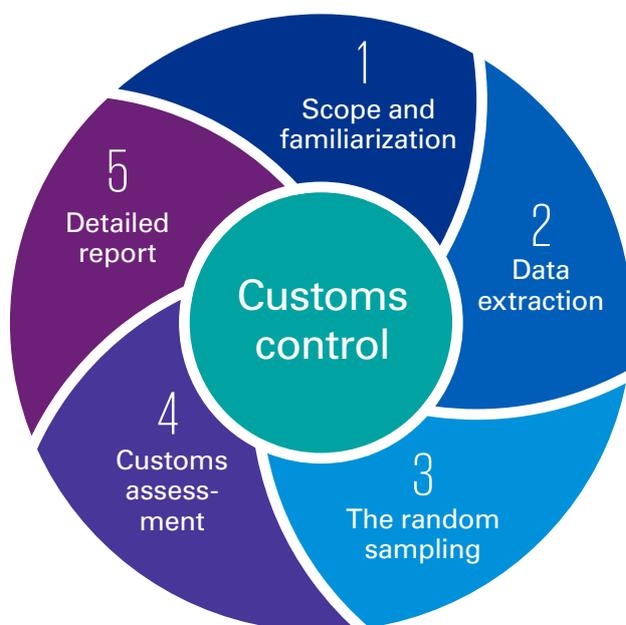
# Random statistical sampling: Monitoring your Brexit control

**Using random sampling  
methodology as part of  
your internal (Brexit) control**



# Brexit control using random statistical sampling

As a cross-border enterprise with the UK you would like to be in control in all kind of areas, from realizing your business objectives to your tax processes and especially in the area of VAT and customs matters after the Brexit implementation. The UK and Dutch tax authorities / Customs also requires this of enterprises and regularly performs audits - by means of random statistical sampling for example. How do you ensure that your VAT and customs affairs are in order after Brexit? And how do you monitor your (tax) accounts and records?



## Random statistical sampling as a control tool

Random statistical sampling is extremely suitable as a control tool to assess whether the adjustments resulting from the implementation of Brexit have gone well. Random checks can be used preventively, both for technical customs and VAT purposes and for assessing the quality of VAT and customs processes and control measures after Brexit.

Performing a random check enables you to determine the accuracy of a larger population with a degree of certainty.

By using random statistical sampling preventively after the first quarter of 2021 as incidental check you can assess whether the transition to Brexit proceeded correctly in respect of VAT and customs.

## How can we help you?

We can assist you assess the transition to Brexit. Random statistical sampling can be used as a control tool for this. We can assist you with the entire process from scoping to assessment, from data to consultation with the UK/ Dutch tax authorities/Customs, but also with a particular part of the process.

Random statistical sampling can be used for each transaction declaration tax or for a specific purpose. Some examples are:

- VAT upon import
- VAT zero-rated supplies upon import
- Customs classification
- Customs value
- Origin
- Non-tax measures

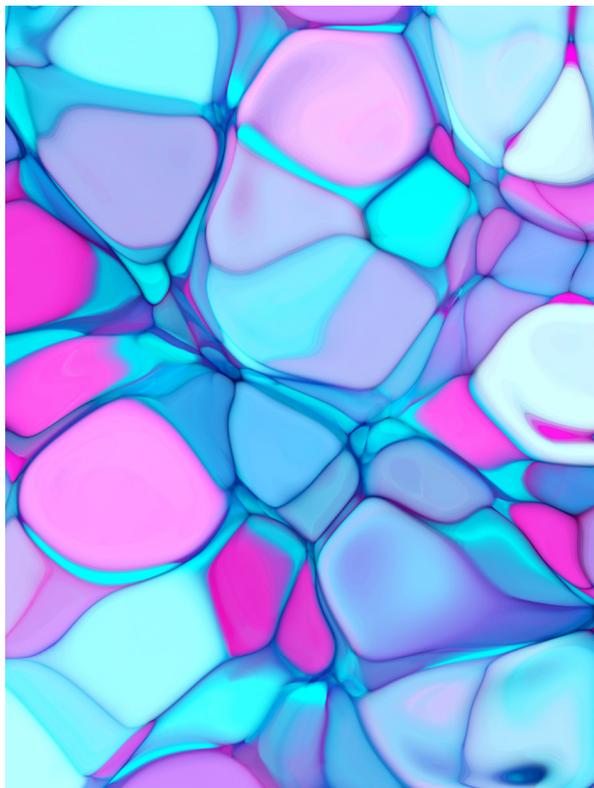
# Random statistical sampling in practice



## Random statistical sampling as part of the assessment of VAT and customs after the implementation of Brexit

For your company, we can elaborate on the internal VAT and customs control after the implementation of Brexit by means of checks via random statistical sampling.

Making random statistical sampling part of your Control Framework and using it after the first quarter of 2021 has a number of advantages. Firstly, it quickly becomes clear whether any omissions have arisen during the implementation of the VAT and customs processes and corrective measures (for example, VAT supplementary returns) can be taken. This leads to fewer corrections (and penalties) afterward.



## Use of technology

We use advanced technologies to perform random statistical sampling, which means that, in addition to efficiently performing the activities, we can also provide additional added value.

For example, to collect and process data we use the data made available to your company by the UK and / or Dutch Customs.

This means that we can spend more time on assessing the drawn transactions and can generate additional insights (root causes) for identified errors. This enables us to help you improve processes and thus reduce future risks.

## Advantages of control via random statistical sampling

- Insight into VAT and customs risks and opportunities and the effect of tax control measures
- Analysis and quantification of observations and presenting these in a transparent manner
- Control according to or derived from the Dutch tax authorities Audit Approach.



### René Hendriksen RE CISA

Senior Manager | Indirect Tax

✉ [Hendriksen.Rene@kpmg.com](mailto:Hendriksen.Rene@kpmg.com)

☎ +31 (0)6 21 54 20 62



### Erik Pulles

Tax Manager

✉ [Pulles.Erik@kpmg.com](mailto:Pulles.Erik@kpmg.com)

☎ +31 (0)6 55 39 44 88