



INDIRECT TAX TEAM

*Market Report*  
**2018**

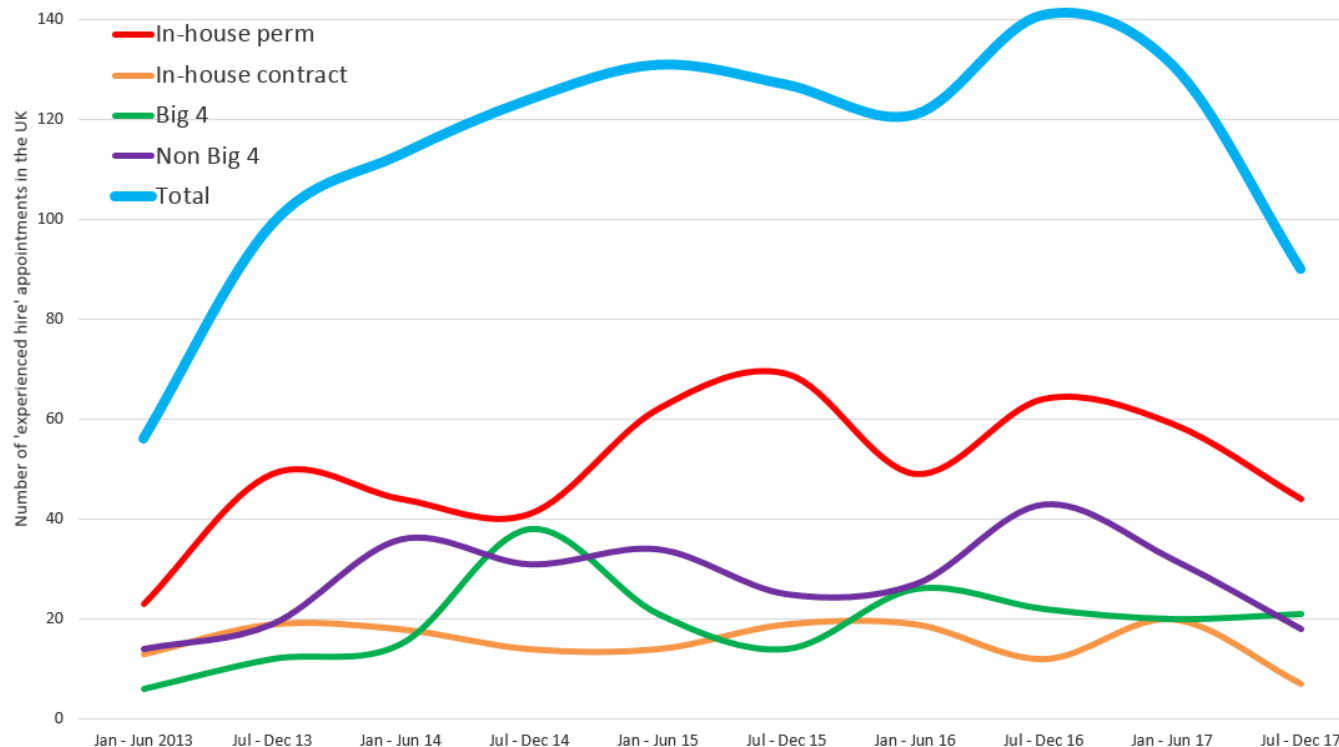
BUILDING LEADING TALENT



## Welcome to BLT's Indirect Tax Market Report 2018!

Usually the introduction to BLT's biennial Indirect Tax Report looks back on previous forecasts and makes some considered predictions for the future, but one thing that 2016 & 2017 have taught us is that nothing's for certain. Brexit, Trump, Mrs May at the UK election, Leicester City FC....it really has been a rollercoaster two years.

It should come as no surprise therefore that the Indirect Tax recruitment market has had its fair share of ups and downs too. If it doesn't make you feel too queasy, the graph below goes some way to demonstrate the status quo in the UK.



- Steady year-on-year growth of total appointments were made coming out of the downturn years up until mid 2015; slight pause before business as usual reaching its ultimate peak mid 2016. And then the Brexit referendum happens....
- Growth spurt in Big 4 firms in 2014, pause for thought in early 2015 as new hires are bedded in, back on it in late 2015 and 2016 and contrary to the prevailing trends in other areas of the market, continual hiring throughout 2017. High levels of recruitment in the Big 4 usually signifies strong confidence for the future.
- Upturns in the volume of in-house appointments usually follows in the six months after any Big 4 growth. After quite a drastic fall off in the latter half of 2017, things should be back on the up in 2018.
- Big investment and successful hiring amongst the mid-tier firms in early 2016, before Brexit temporarily demanded a more cautious approach.
- The in-house contract market peaked at the tail end of 2016, but has been in decline throughout 2017.

*Big 4*

	London Base Salary	Regional Base Salary	Car allowance	Bonus	Notes
<b>Executive Director / Salaried (Associate) Partner</b>	£130,000+	£130,000+	£5,000 - £6,700	Varies considerably	Reward levels are very varied at this grade, depending on role and responsibilities (whether in terms of national/EMEA/global responsibility, sector type, people management duties, additional non-Indirect Tax related responsibilities)
<b>Director</b>	Typically £100,000 - £140,000 (Av. £120,000). See note	Typically £90,000 - £140,000 (Av. £120,000). See note	£5,000 - £6,700	0 – 28% (Av. 13.5%)	We have chosen to represent the 'classic' bandings at these grades. However, in some instances, reward packages are structured differently; i.e. with a heavier weighting towards a more sizeable bonus element. In these instances, base salary bandings are broader at both the lower and higher points of the quoted ranges (can be c. £5,000 difference at Manager grade and up to £10,000 difference at Senior Manager/Director grade).
<b>Senior Manager / Associate Director</b>	Typically £72,000 - £100,000 (Av. £85,650). See note	Typically £63,000 - £90,000 (Av. £78,000). See note	£4,500 - £6,700	0 – 20% (Av. 14%)	
<b>Manager (or equivalent)</b>	Typically £52,000 - £72,500 (Av. £60,000). See note	Typically £45,000 - £62,000 (Av. £54,300). See note	£4,500 - £5,100	0 – 15% (Av. 5%)	
<b>Assistant Manager / Consultant / Senior Associate</b>	£39,000 - £53,000 (Av. £44,700)	£33,000 - £45,000 (Av. £37,000)	N/A	When offered 0 – 6%	Bonuses are not offered in every firm at these grades.
<b>Assistant / Associate / Analyst</b>	to £32,000	to £28,000	N/A	When offered 0 – 4%	

Salary bandings have remained fairly static for some years now in the Big 4.

Increasing focus on bonuses as a way to top up reward.

Base salaries in the Top 20 accountancy practices now approximately equal to Big 4.

An increased number of people moving roles to secure promotion/higher salaries.

*Top 20 Accountancy Practices & Law firms*

	London Base Salary	Regional Base Salary	Car allowance	Bonus
<b>Executive Director / Salaried (Associate) Partner</b>	£120,000 - £160,000		Amount for car allowance included in base figures quoted	0 – 15%
<b>Director</b>	£100,000 - £135,000 (Av. £112,000)	£90,000 - £110,000 (Av. £100,000)	When offered, between £4,500 - £6,000	0 – 10%
<b>Senior Manager</b>	£80,000 - £98,000 (Av. £84,500)	£53,000 - £75,000 (Av. £65,000)	When offered, between £3,600 - £6,000	0 – 7%
<b>Manager</b>	£55,000 - £76,000 (Av. £68,000)	£48,000 - £65,000 (Av. £54,000)	Very occasionally offered, the exception rather than the norm	0 – 10% (most firms do not offer bonuses at this grade)
<b>Assistant Manager / Consultant / Senior Associate</b>	£38,000 - £45,000 (Av. £41,500)	to £40,000	N/A	0 – 5% (most firms do not offer bonuses at this grade)
<b>Assistant / Associate</b>	to £35,000 (Av. £32,500)	Very rarely exist!	N/A	0 – 5% (most firms do not offer bonuses at this grade)

*Other Professional Services firms & Independents*

	London Base Salary	Regional Base Salary	Car allowance	Bonus
<b>Salaried Partner (or equivalent)</b>	£120,000 - £160,000	Varies considerably according to size of firm & location	Independent firms rarely offer car allowances, but some smaller/regional accountancy firms do	Some independent firms offer commission based earning, which can generate quite sizeable bonuses (up to 30%, if not higher). Smaller accountancy practices occasionally offer bonuses
<b>Director</b>	£100,000 - £135,000 (Av. £112,000)	£65,000 - £94,000 (Av. £79,000)		
<b>Senior Manager / Associate Director</b>	£75,000 - £88,000 (Av. £81,500)	£60,000 - £75,000 (Av. £67,000)		
<b>Manager</b>	£55,000 - £76,000 (Av. £68,000)	£35,000 - £60,000 (Av. £48,000)		
<b>Assistant Manager / Consultant</b>	£37,000 - £45,000 (Av. £40,000)	£32,000 - £40,000 (Av. £35,000)	N/A	Rarely offered
<b>Assistant</b>	to £28,000	to £28,000	N/A	Rarely offered



## SALARIES: IN-HOUSE - UK

	Investment Banking	Retail Banking Insurance Funds Financial Trading Other F/S Real Estate	Retail Consumer Goods	Electronics Telecommunications Technology	Media & Publishing Marketing Leisure & Entertainment Outsourcing & Services	Energy Mining & Utilities Pharma & Healthcare Industrial Goods & Services Automotive & Parts Travel & Logistics Aerospace & Defence	Education Charity NHS Trust Local Authority Public / Professional Body
Accountant	£30,000 - £50,000 (Av. £42k)						to £35,000
Compliance Manager	£55,000 - £65,000 (Av. £60k)	£50,000 - £58,000 (Av. £54.5k)	£49,000 - £71,000 (Av. £57k)	£61,000 - £80,000 (Av. £70.5k)	£51,000 - £70,000 (Av. £59k)		N/A
Advisory Team member – Assistant Manager grade	£43,000 - £60,000 (Av. £50k)						
Advisory Team member – Manager grade	£56,000 - £78,000 (Av. £65k)						
Sole Advisory Specialist with mostly UK responsibilities	£44,000 - £69,000 (Av. £61k)						£35,000 - £62,000 (Av. £56k)
Sole Advisory Specialist with Global or regional responsibilities e.g. EMEA	£78,000 - £90,000 (Av. £84k)			£70,000 - £90,000 (Av. £79k)		£47,000 - £75,000 (Av. £66k)	N/A
Advisory Team member – Senior Manager grade	£70,000 - £85,000 (Av. £75k)		£70,000 - £92,000 (Av. £80k)		£72,000 - £104,000 (Av. £88k)		
Compliance and/or Process Improvement Lead	£75,000 - £102,000 (Av. £87.5k) There are some individuals who work in particularly complex global businesses and/or who manage sizeable compliance teams who earn over this – salaries for such stretch to £135k						
Team Leader with direct line management of 1 – 5 experienced Indirect Tax advisors (e.g. not including return preparers)	£85,000 - £140,000 (Av. £105k)		£82,000 - £105,000 (Av. £96k)	£76,000 - £110,000 (Av. £90k)	£83,000 - £130,000 (Av. £101k)	£105,000 - £135,000 (Av. £124k)	
Team Leader with direct line management of at least 6 experienced Indirect Tax advisors (e.g. not including return preparers)	£125,000 - £160,000. There are a handful of individuals who earn over these figures, who as well as managing large global teams, have additional corporate responsibilities on top of Indirect Tax						
CAR ALLOWANCE							
When offered, amounts usually range between £4,500 – £7,000	Not offered at Accountant grades Rarely offered at Compliance Manager grades in most sectors (apart from in Retail & Consumer Goods, where its offered 50% of the time)						
	At all other levels:						
	Offered 40% of the time		Offered 80% of the time time	Offered 65% of the time	Offered 60% of the time	Offered 73% of the time. In some automotive companies, the car allowance can be quite considerable	Rarely offered



## BONUSES: IN-HOUSE – UK

*Bonuses received  
in 2017*

<i>Bonuses received in 2017</i>	Financial Services Real Estate	Retail Consumer Goods	Electronics Telecommunications Technology	Media & Publishing Marketing Leisure & Entertainment Outsourcing & Services	Energy Mining & Utilities Pharma & Healthcare Industrial Goods & Services Automotive & Parts Travel & Logistics Aerospace & Defence	Education Charity NHS Trust Local authority Public / Professional Body
Accountant	0 – 10% (Av. 6%)	0 – 15% (Av. 3%)	Not usually on offer		0 – 15% (Av. 9%)	Rarely offered: if any, up to 2%
Compliance Manager	0 – 20% (Av. 12%)	0 – 15% (Av. 7%)	0 – 10% (Av. 5%)	0 – 8% (Av. 4%)	0 – 22% (Av. 11%)	
Advisory Team member – Manager or Assistant Manager	0 – 20% (Av. 8%)	0 – 15% (Av. 5%)	0 – 25% (Av. 14%)	0 – 18% (Av. 10%)	0 – 25% (Av. 18%)	
Sole Advisory Specialist with mostly UK responsibilities	0 – 20% (Av. 8%)	0 – 40% (Av. 17%)	0 – 22% (Av. 16%)			
Sole Advisory Specialist with Global or regional responsibilities e.g. EMEA)	0 – 30% (Av. 11.6%)	0 – 20% (Av.12%)	0 – 20% (Av. 9%)			
Advisory Team member – Senior Manager grade	0 – 25% (Av. 16%)	0 – 20% (Av. 18%)	0 – 21% (Av. 15%)	0 – 21% (Av. 15%)	0 – 35% (Av. 16%)	
Compliance and/or Process Improvement Lead	0 – 30% (Av. 18%)					
Team Leader	0 – 77% (Av. 32%)	0 – 80% (Av. 35%)	0 – 25% (Av. 6%)	0 – 30% (Av. 21%)	0 – 32% (Av. 22%)	

Some companies offer share schemes, particular at the Team Leader category. However, these vary so much from company to company that it makes comparison impossible.

### *In-house headlines:*

- Less sector differential on base salaries than before. This is particularly noticeable in the world of financial services, where there's little or no difference between salaries in investment banking and the other areas of financial services.
- If you are a Compliance Manager, higher base salaries exist in the electronics/telecoms/technology sectors than in other fields.
- The big news on the bonus front is that financial services is no longer always where one can secure the largest, particularly at the levels below Team Leader. This is particularly exacerbated by the fact that you are less likely to receive a car allowance in financial services.
- The last few years have seen the advent of a new type of in-house category – senior level Process Improvement roles. These have responsibility for improving global compliance and reporting structures, and driving further control and efficiencies into an organisation. Commonly such positions have an automation and technology flavour and usually exist at Senior Manager level equivalent (occasionally Director). To date, this type of role has been arising most frequently in global telecommunications, technology, media and online retail companies.
- More generally, the most active sectors for in-house recruitment in 2017 have been retail and technology. Financial services, as the most populous sector of in-house VAT professionals in the UK, has seen a decent number of appointments but it's been a little 'quieter' than normal (appointments have been most common in investment banking). There has been also an increase in the numbers of roles arising in the media, entertainment, leisure and travel sectors.



*Professional Services*

	Western Europe (non UK & Switzerland).  Includes Scandinavia (local currencies converted into Euros)	USA  Main hubs only, given sometimes considerable variations between States.	Australia Regional differentials mean that those in Brisbane, Perth & Adelaide are likely to be towards the lower end of these ranges.
<b>Director</b>	110,000 – 170,000 Euros	170,000 USD +	175,000 AUD +
<b>Senior Manager</b>	80,000 – 125,000 Euros	140,000 – 180,000 USD	110,000 – 170,000 AUD
<b>Manager</b>	55,000 – 72,000 Euros	85,000 – 145,000 USD	90,000 – 120,000 AUD
<b>Assistant Manager</b>	30,000 – 52,000 Euros	to 95,000 USD	to 95,000 AUD
<b>Assistant</b>	to 30,000 Euros	Rarely exist	Not enough data
<b>Bonuses</b>	Usually on offer Manager grade upwards. Usually 0 – 20% (Av. 9%), but can be up to 30% at Director grade	Seemingly less frequently awarded than in other regions	Where offered, are usually 0 – 20% but it's less common than in Europe.

*In-house*

	Western Europe (non UK)	Switzerland	USA	Bonuses
<b>Team Leader (Global or regional) with significant managerial responsibilities of other experienced Indirect Tax Specialists</b>	110,000 – 165,000 Euros for Benelux countries & Ireland  85,000 - 150,000 Euros for Mediterranean countries	180,000 – 300,000 CHF, depending on scope of role e.g. geographical remit, management, complexity of business, broader responsibilities on top of Indirect Tax	150,000 – 200,000 USD	Huge variants. Typically c. 15 – 20%, but in some cases can stretch up to 60% and beyond.
<b>Indirect Tax Senior Manager</b>	65,000 – 95,000 Euros	150,000 – 210,000 CHF	110,000 – 155,000 USD	Typically 10 – 20%
<b>Indirect Tax Team member or Compliance Accountant</b>	40,000 – 65,000 Euros	to 130,000 CHF depending on level of experience	Not enough data	Not usually on offer

- **Western Europe** – in professional services, the emphasis has been on growing one's own talent rather than much external recruitment (with the occasional exception in Netherlands and Ireland). The in-house market has been much quieter than in previous years, with the bulk of appointments taking place in NL, from within the Dutch community.
- **Switzerland** – remains a vastly experienced Indirect Tax population (mostly working in-house), but a smaller market for Indirect Tax professionals than a few years ago.
- **USA** – growth of the VAT community by hiring from outside the US has been hampered by long and increasingly stringent VISA processes. VAT recruitment largely reliant on growing one's own talent or more rarely, transitioning SALT specialists.
- **South Asia** – salaries vary so much from region to region (e.g. in India) that it makes comparisons impossible. There has been significant interest from those in the region in using their exposure to implementation to move to the GCC, but in reality a limited number of moves have taken place (mostly Big 4 juniors on secondment).
- **South-East Asia** – the Indirect Tax hubs in Singapore and Malaysia report a strong market, with plenty of global opportunity, despite the exodus of many who worked on Malaysian implementation to the GCC. It remains a small but hugely experienced population in the region (there's less exclusive focus on Indirect Taxes at the more junior grades).

*Focus on Australia*

- After a rather static few years and caution post falling oil prices, the demand for GST expertise appears to be on the increase again. Financial services and technology in particular is on the up once more, creating plenty of opportunity and interest in quality GST advice. Changes to cross-border rules globally impacting how digital services and online goods are taxed has also created higher demand for GST advisors.
- A comparatively small GST population working in-house (usually at Director or Senior Manager grades) means it is difficult to quote separate ranges for in-house salaries, but broadly correspond with those in consultancy.

	<b>Gulf Co-operation Council (GCC).</b> Currencies outside UAE converted into AED. Salaries outside UAE and KSA usually slightly lower. Salaried Partner salaries start off at 750,000 AED +, but can be much more
<b>Director</b>	500,000 – 650,000 AED
<b>Senior Manager</b>	380,000 – 480,000 AED
<b>Manager</b>	250,000 – 350,000 AED
<b>Assistant Manager</b>	180,000 – 280,000 AED. Sometimes employed on country of origin rates if on secondment
<b>Assistant</b>	Not enough data
	Any accommodation or car allowance included in these ranges 10 - 14 day temporary accommodation usually on offer Schooling allowance sometimes on offer (usually at Senior Manager grade upwards) Relocation packages vary according to level but include VISA costs, one economy flight home to country of origin per annum, medical insurance

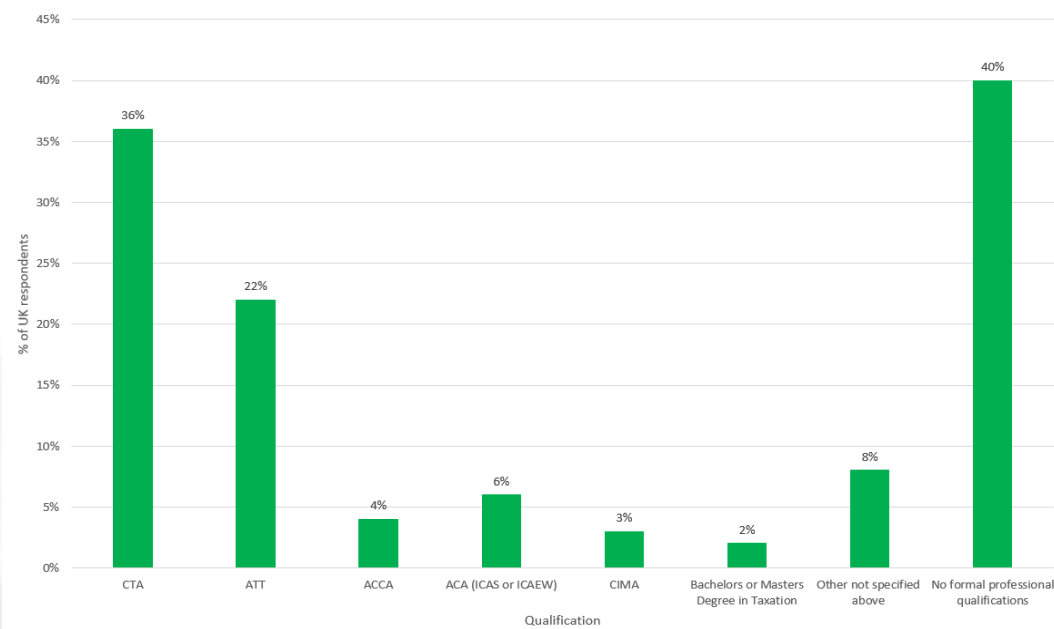
One of the big hot topics in the last few years has been how to resource for VAT implementation in the GCC region. Most of the Big 4 have been expanding their VAT service line in the region dramatically, and some of the larger mid-tier and independent practices have also invested in senior resource in the region.

- Inevitably the bulk of appointments has been internal transfers or secondments from within each firm's international network. Whilst this has had the benefit of hiring those already indoctrinated in a firm's customs and ways of working, it has left often quite considerable resource gaps elsewhere round the globe. It's also resulted in the Indirect Tax teams in the GCC being hugely multicultural and diversely skilled – this dynamic can bring both exceptional rewards and huge challenges.
- The external VAT appointments that have been made have usually been at Senior Manager and Manager grade (with a strong preference for a European VAT background or those who worked on Malaysian GST implementation) – more senior roles have usually been filled by internal transfers, with a few notable exceptions at Partner grade. At the more junior grades, some from South Asia (most commonly, from India) have moved over to the GCC on secondment, and on top of some rebadging of accountants/IT specialists – there have actually been very few external appointments of VAT professionals at these grades.
- The job market remains dominated by the larger accountancy firms - true 'in-house' VAT roles have been few and far between, with many large global companies dealing with the issues from HQ's in Europe or elsewhere, or more local companies being reliant on advisers. This is not a major surprise – previous implementation exercises elsewhere have shown that the corporate job market for experienced and trained VAT resource only tends to take off once case law is established. However, with the increased scrutiny on how best to ensure effective global compliance functionality and with the enhanced interest in what technology and automation can do, will the GCC region buck the trend for volume of in-house roles? Time will tell, but it hasn't happened yet.
- Now that UAE and KSA have reached the crux point of implementation in early 2018, one should expect fewer moves over to these countries going forward although the sense is that more resource is needed still for KSA – given cultural differentials it's been a harder task to fill the roles. The smaller countries in the GCC have started to develop VAT practices – one suspects we'll see more moves over to Kuwait for example over the coming year.

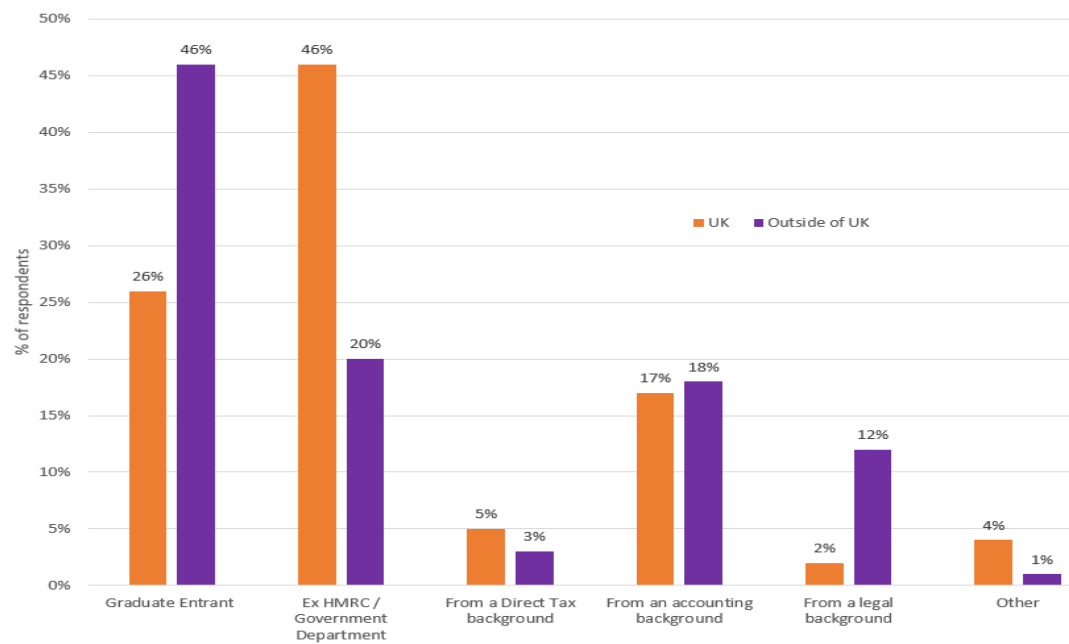


## RECRUITMENT TRENDS

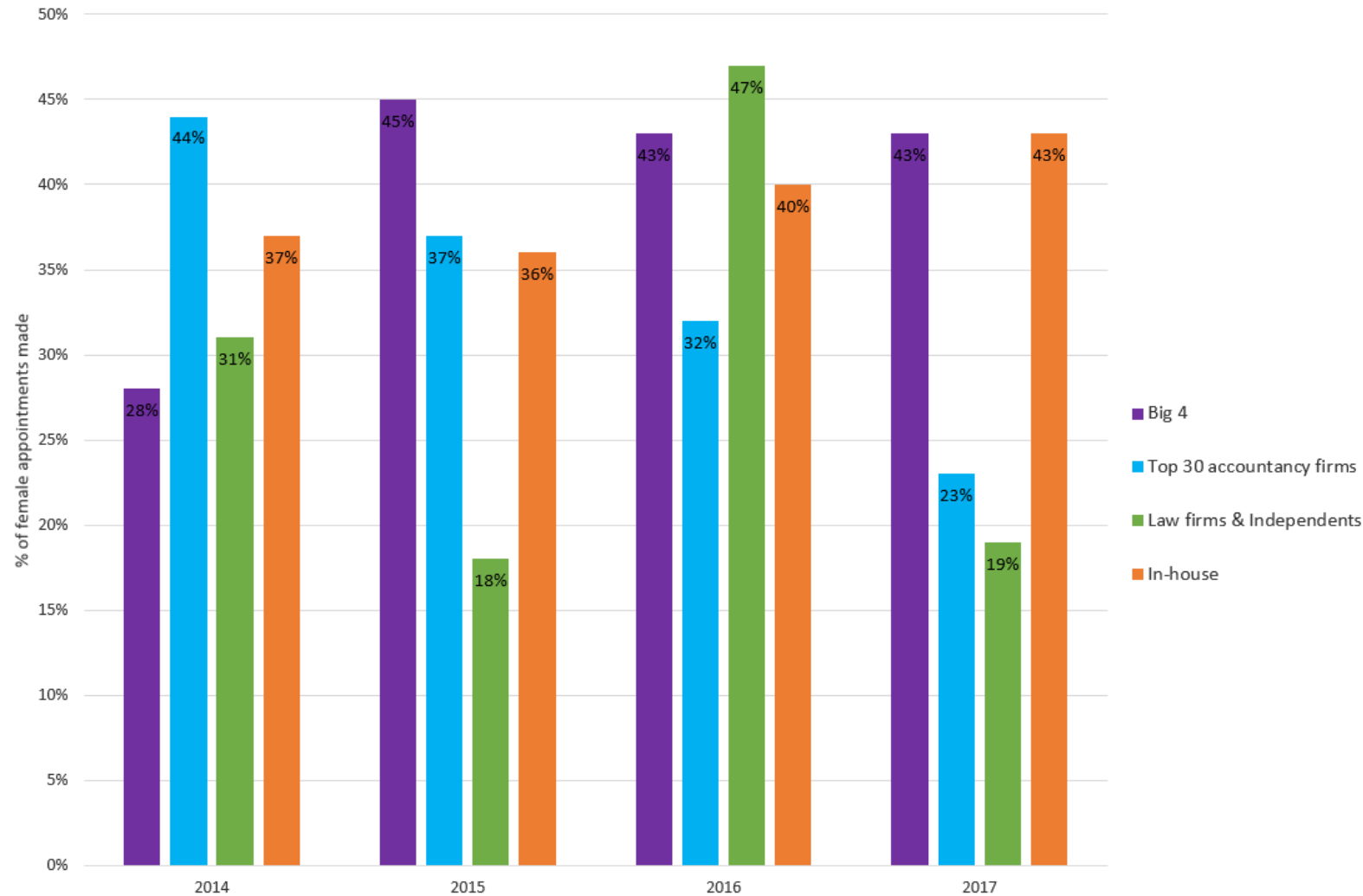
### UK qualifications



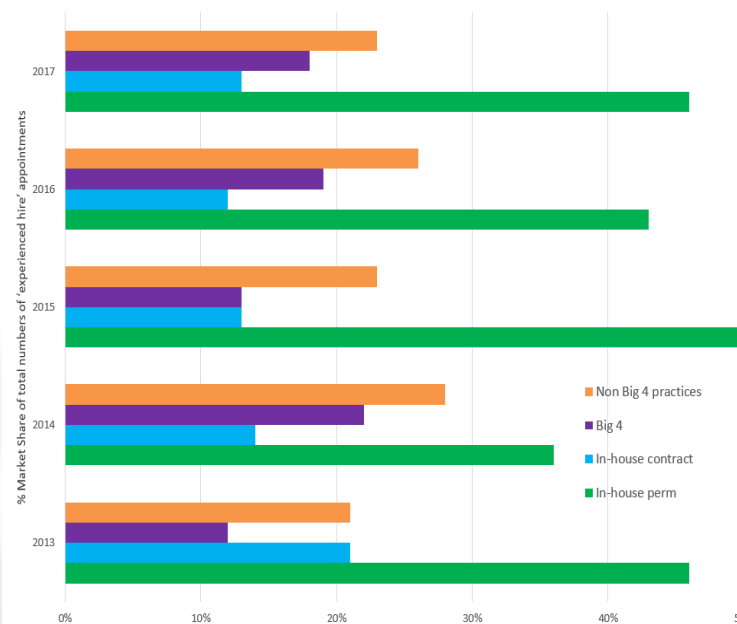
### Routes into Indirect Tax: How did the Indirect Tax population first embark upon their private sector Indirect Tax careers?







Despite still troublingly low numbers of women in Indirect Tax affecting the feasibility of dramatic change, the efforts to readdress the balance in some quarters has been considerable. The Big 4 are consistently scoring an above average 43% of female appointments year on year, and it's great to see the steady increase in the corporate world too up to this level in the last year. There's always more work to be done of course, but what's particularly concerning is that top 30 accountancy firms appear to be going backwards.....

*Recruitment Market Share in the UK*

The size of in-house market will always mean the bulk of external appointments happen in this field, but the growth spurt in the professional services firms in 2014 saw them claw market share away.

2016 and Brexit affected in-house market share the worst, to the advantage of the professional services firms.

The proportionate market share of the non Big 4 practices has remained largely static for the last four years.

*A note on Customs & International Trade....**Professional Services*

- Customs is certainly much higher on the agenda in the wake of Brexit, and Big 4 UK teams now range from c. 6 -17 people, with some firms outside the Big 4 making a move to establish/grow a Customs practice. Lack of available resource has constrained the growth figures to a large extent.
- The teams are not as London centric as they once were (to reflect client geography), and remain largely top heavy, as it is deep experience that's required to service their clients' needs. Some firms have started to train graduates in the discipline.
- Given the often global nature of projects, there has been a move to fill the talent gap in the UK by seconding specialists from overseas offices.

*In-house*

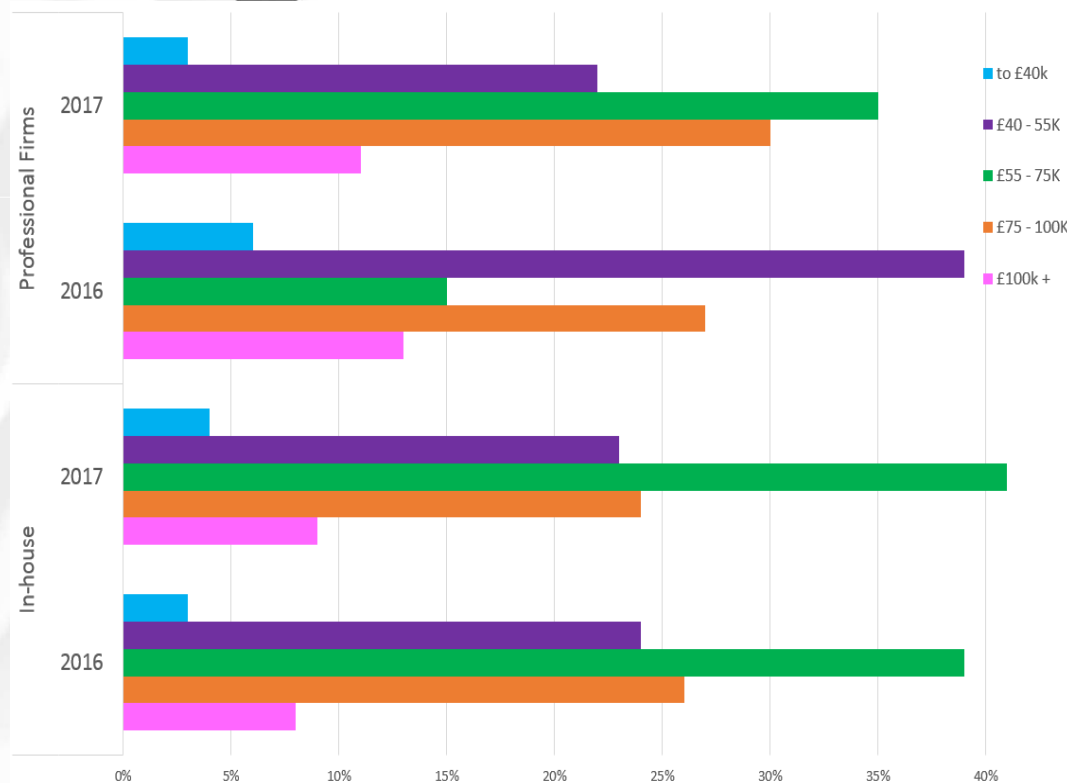
- Small upturn in the volume of in-house Customs appointments in the wake of the referendum, but this should rise quickly in 2018 as Brexit looms ever closer.
- Level-wise appointments have mostly been at the Manager/Senior Manager grade.
- It remains the larger businesses in the retail, pharma, energy, consumer goods, automotive, defence and aerospace sectors with complex international operations that have their own in-house resource currently.

### Where have the appointments come from?

	In-house appointments		Big 4 appointments		Non Big 4 practice appointments	
	2017	2016	2017	2016	2017	2016
From Big 4	24%	26%	51%	34%	30%	21%
From non Big 4 practices	18%	11%	15%	25%	30%	46%
From in-house roles	54%	57%	24%	29%	28%	17%
From HMRC	1%	2%	5%	8%	8%	10%
Not employed / return to work	3%	4%	5%	4%	4%	6%

- In 2017, the Big 4 had more success in hiring talent from their immediate competitors than before, and have taken fewer from the mid-tier/independents
- In 2017, the non Big 4 practices had more success in attracting talent from the Big 4, and have also appointed more from in-house backgrounds than before
- In 2017, in-house roles have been more alive to recruiting talent from non Big 4 backgrounds than before, whilst most commonly still preferring to recruit those currently already in-house

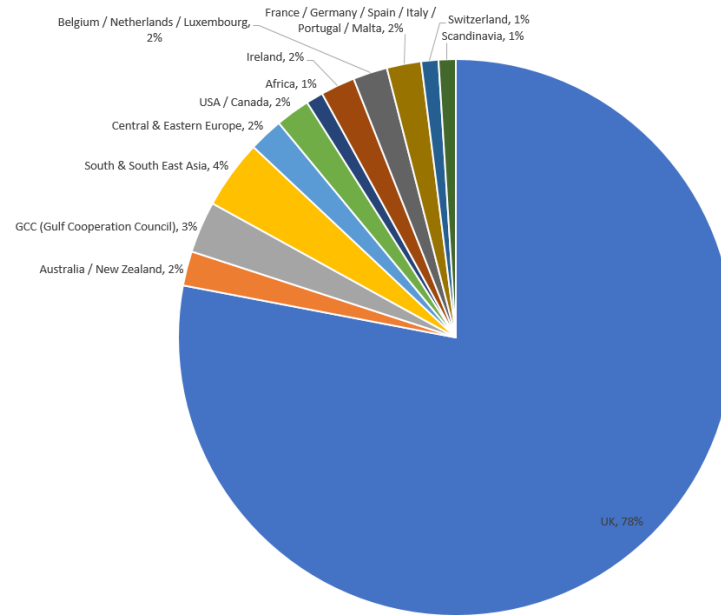
### Levels of appointments



- Regional salaries converted into London equivalent.
- Middle Manager i.e. £55 – 75k London salary equivalent remains the level where the bulk of in-house appointments arise
- Market conditions have had by and large very little impact on the levels of appointments taking place in-house
- The proportion of over £100k appointments taking place in the professional firms in 2016 & 2017 is up from preceding years
- Professional services firms have concentrated more on Manager level upwards appointments in the last year rather than the levels below Manager.
- NB. Graduate entry data not included for professional firms



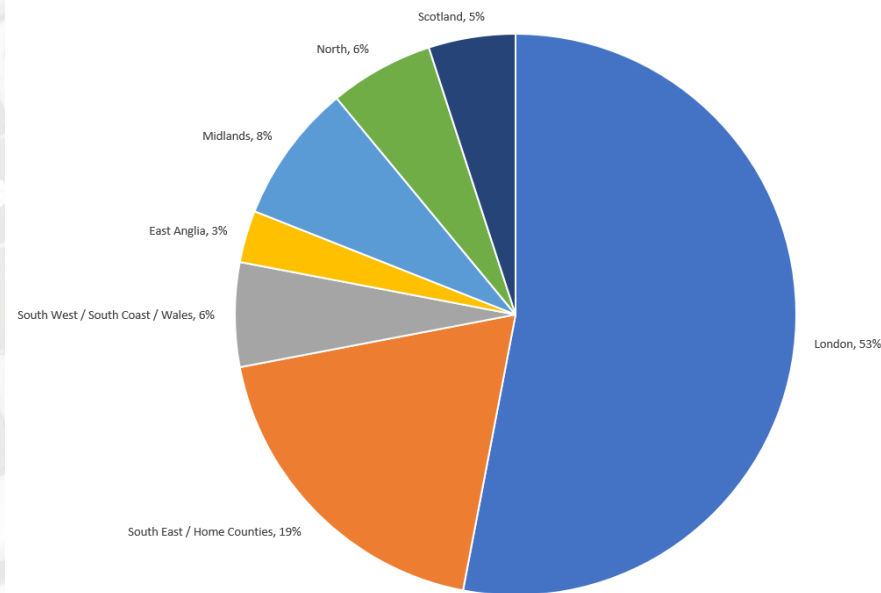
## Geography of respondents globally.....



*BLT would like to extend our thanks to all of our valued clients for their business over the last 2 years. We've been proud to work successfully with some amazing companies, including, but not exclusively:*

*Accordance, AstraZeneca, BDO, Bloomberg, BP, Burberry, Cargill, CBRE, Charles Tyrwhitt, Customs Connect, Deloitte, ExxonMobil, EY, Financial Times, Grant Thornton, GSK, Homebase, Intercontinental Exchange, JLT, John Lewis, JTI, KLX, KPMG, Legal & General, Liberty Global, Lidl, Mazars, Menzies, PwC, RELX, Royal Mail, RSM, Saffery Champness, Samsung, SC Johnson, Shipleys, Swiss Re, Tesco, TH Real Estate, Thomson Reuters, TJX, Unisys, University of Cambridge, University of Glasgow, The VAT Consultancy, VISA Inc, Wilkins Kennedy*

## .....and within the UK



*Thanks to all those who responded to the survey that was sent out to over 2000 Indirect Tax specialists in late 2017 – your input is hugely appreciated.*





## MEET THE INDIRECT TAX TEAM



*Guy Barrand*

Guy joined the indirect tax team in 1998 after leaving Jesus College, Cambridge with a first class degree in Classics. Guy recruits VAT and Customs specialists at all levels of experience for multinationals and financial services institutions as well as Big 4, mid-tier and independent consultancy practices. In addition to his UK portfolio, Guy has focused on developing BLT's presence on the global stage. Guy is a Director of BLT.



*Emma Wade*

After graduating from Leeds University with a first in Maths, Emma trained in Indirect Tax at Andersen and KPMG in Leeds where she gained her ACA. She then moved to London and to the world of recruitment at BLT in 1998. Emma works with a broad spectrum of commercial and consultancy businesses. As well as her VAT responsibilities, Emma also takes a lead on the continued growth of BLT's Customs and International Trade offering. Emma is a Director of BLT.



*Becky Blackwell*

Becky is BLT's Office Manager and Indirect Tax Team Co-ordinator. She joined BLT in December 2007 from London Underground, where she was working as an Administrator. She has A Levels in Dance, Media and Photography. On top of her myriad other responsibilities (too numerous to mention!) Becky looks after BLT's website, BLT's social media and newsletters, as well as organising BLT's regular events and seminars.

## *BLT also specialise in....*

### *Management Consultancy*

BLT's Management Consultancy Team is the longest established in the UK.

The team places management consultants with professional services firms and in-house corporate teams – key areas we recruit for are: Strategy, International Development, Not for Profit and Cultural sector, Finance Transformation, Change Management, Programme and Project Management.

For more information, please contact the team on [mc@blt.co.uk](mailto:mc@blt.co.uk) or +44 (0) 20 7419 0909



*Tariq Siraj*



*Catriona Cookson*



*Andrew Goodfellow*

### *Executive Coaching*

Liz Watt is the MD of BLT and a former Indirect Tax recruiter. Liz established BLT Executive Coaching in 2016, and works with individuals and organisations as they go through periods of change and development.

Typical programmes include Executive Coaching, Retirement Coaching, Career Coaching and 'Rising Star' Coaching.

For more information, please contact [bltcoaching1@gmail.com](mailto:bltcoaching1@gmail.com) or +44 (0) 20 7419 6416



*Liz Watt*





## CONTACT DETAILS



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