

Gap Analysis

ID	Current State: AS-IS (Business Problems)	Future State: TO-BE (Business Objectives)	Gap Description	Factors Responsible for Gap	Solutions
G1	Manual extraction and spreadsheet-based tax calculations	Automated tax calculations through integrated external rules engine	Tax analysts spend significant time compiling and reconciling data manually	Lack of automated calculation tools; reliance on SMEs and spreadsheets	Implement external low-code tax rules engine to automate calculations and reporting
G2	No real-time validation ; errors caught late in reporting cycle	Real-time validation of trade, logistics, and invoice data at point of entry	Inaccuracies and delays in error detection increase compliance risk	ETRM not designed for tax logic; no validation checkpoints	Integrate rules engine to validate transactions at key events
G3	Inconsistent master data mapping across ETRM modules	Standardized and validated master data mappings enforced by rules engine	Misaligned product codes, jurisdictions, and counterparties create reporting inconsistencies	ETRM modules siloed; no centralized governance of tax data elements	Centralize master data mapping and embed validation in tax engine
G4	Rule updates managed by SMEs, dependent on IT for changes	Configurable rules engine allows tax analysts to update without coding	Delays in applying jurisdiction-specific tax updates; scalability issues	Regulatory volatility; lack of flexible tax logic tools	Deploy configurable, jurisdiction-aware rules engine enabling rapid updates
G5	Limited transparency ; audit logs are manual and incomplete	Automated audit-ready logs with timestamps, inputs, outputs, and overrides	Audit and compliance processes are time-consuming and error-prone	Manual documentation; lack of system traceability	Generate automated logs in tax engine to satisfy audit/compliance needs
G6	Reliance on institutional knowledge ; limited scalability for growth	Automated, standardized processes reduce reliance on SMEs	Current manual approach does not scale to new markets or increased volume	Dependence on SME expertise; fragmented workflows	Automate workflows , embed tax rules in engine, and reduce SME dependency