



# LBG

## TAX CONSULTING | FINANCIAL STATEMENT ACCOUNTING | REPORTING | PAYROLL AUSTRIAN AND INTERNATIONAL SUBSIDIARIES & GROUPS

**Subsidiaries of Austrian or international groups in Austria generally have very specific requirements arising out of their business activities, their company structures, reporting requirements, enterprise-wide software systems or even their business culture. Consultancies need to adapt their services – tax consulting, payroll accounting, bookkeeping, annual financial statements, reporting, management consulting and business software – and act as external service providers. Autonomous, proficient, independent – but also as part of the client team. Talking of “independent”: When we are providing consultancy, LBG never takes on the audit of financial statements at the same time – and vice versa – so our client stays on the safe side!**

### ▪ **Austrian and International Tax Law**

Austrian and international subsidiaries especially are constantly faced with national but also international tax issues, especially double tax agreements or challenging VAT (value added taxes) issues. But also intercompany cost allocation within groups of companies has to be at arms length – a point which the tax authorities are scrutinizing more and more rigorously, and which consultancies therefore also need to devote extra attention to. The shareholding structure selected determines whether dividends are tax-free or subject to deduction of withholding tax.

Rapid offsetting of tax losses against gains has an immediate effect on liquidity and profitability, and therefore has a bearing on the ideal selection of legal form or the formation of a tax group. Early involvement and good, ongoing information flow between the respective company and us have proved useful for clarifying all of these issues.

### ▪ **Subsidiary or Branch, Start-Up, Forming a Legal Structure, Liquidation**

A question that is often raised is whether to set up a partnership (KG - Limited Partnership or OG - General Partnership), a corporation (GmbH - Limited Liability Company or AG - Public Limited Company) or a hybrid such as a GmbH & Co KG (a KG in which a GmbH is the general partner). Or whether a foreign business should set up a branch in Austria. The associated tax, company law and other consequences need to be clarified, as well as whether there are reporting or audit obligations and an obligation to disclosure in the commercial register, and if so to what extent.

Or quite simply the question of what all the things are that have to be done to establish or liquidate a GmbH, and how long it takes. Comparable issues apply to buying and selling shares in the company. We are happy to advise you on all these subjects to help you with decision making – and take on the associated tasks for you! For issues of company law we work together with attorneys and notaries, who act directly for you.

### ▪ **Bookkeeping, Cost Accounting, Budget, Annual Financial Statement, Financial Reporting**

Ongoing accounts and the annual financial statement are prepared in compliance with statutory regulations and taking into account the principles and organization laid down for each group of companies and the recognition and measurement options applied. Ongoing cost accounts can also be prepared. Periodic (usually monthly) financial reporting follows the group's guidelines. Multilingual charts of accounts and reports can be arranged.

### ▪ **Payroll Accounting, Labour Law and Social Security Law, Expatriates, HR Reporting**

Payroll accounting for Austrian and international employees is performed in compliance with the relevant statutory provisions and the assessment of fringe benefits required. This includes the ongoing clarification of income tax, labour law and social security law issues directly linked to settlement, issues specific to expatriates and – if required – monthly HR reporting as well.

We look forward to hearing from you!



Tax ■ Audit ■ Consulting

31 locations | 530 employees | throughout Austria.

## WE ARE THERE FOR YOU ...

### ... IN BURGENLAND

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**CONTACT: welcome@lbg.at** - We offer you the consultant and support you have always wanted. Ask us. We bring you together!

### ■ TAXES, SOCIAL SECURITY, BUSINESS MANAGEMENT

Austrian and international tax law, audit, tax appeal, tax optimization, tax-check on contracts, annual budget, financial plan, advice on company acquisition/disposition, business start-up/company succession, choice and change of legal form

### ■ ACCOUNTING, BALANCE SHEET, TAX RETURN, CALCULATION

Annual and interim financial statements, cash basis accounting, current accounting, calculation, cost accounting, financial reporting

### ■ PAYROLL ACCOUNTING

Payroll, advice in issues of wage tax, social security and labour law, hourly rate calculation, expatriates, HR-reporting

### ■ AUDIT & EXPERT OPINION

Audit of annual and interim financial statements, management auditing, special audits, business valuation, company appraisal, earnings analysis

### ■ BUSINESS FORMATION, STARTUPS, BUSINESS SUCCESSION

From the beginning, we accompany you expertly on your way to business success in all business stages: business plan, legal form selection, calculation, profitability analysis, financing, investment, tax and social security consulting

### ■ BUSINESS-SOFTWARE & IT SOLUTIONS: PLANNING, IMPLEMENTATION, TRAINING, SUPPORT

Integrated software solutions: Invoicing, warehouse management, dunning, financial accounting, payroll accounting, performance tracking, time tracking, solutions for financial accounting, controlling and reporting, cost accounting, budgeting, payment transactions

### ■ LECTURES, TUTORIALS, INHOUSE-TRAININGS

Speakers and trainers from the specific fields: tax, financial statement, business administration

**LBG - variety of industries, legal forms, company sizes**

