LBG - we advise companies of a wide range of industries, legal forms and company sizes: sole proprietorship, family businesses, small and medium-sized enterprises, partnerships and capital companies, freelance professions, international subsidiaries and groups in the region. We advise you with the expertise and experience of 550 employees at 35 locations throughout Austria.
LBG Austria is one of the leading tax consultancy, auditing and consulting companies in Austria. With 550 skilled employees at 35 locations throughout Austria, we advise companies of a wide range of industries, legal forms and company sizes: sole proprietorship, family businesses, small and medium-sized enterprises, international subsidiaries and groups. For us, tax consulting is much more than the preparation of tax returns. Our clients expect an LBG-expert team that provides comprehensive advice on tax and business matters as well as on payroll tax, social security and labour law issues. Austria is situated in the heart of Europe and the European Union. Therefore, cross-border issues with EU member states and third countries belong to our daily tasks – particularly in the field of international tax law, in the context of employment of expatriates and establishment of a subsidiary in Austria.

In addition, accounting and cost accounting, preparation of interim and annual financial statements, payroll accounting, business reporting, audits, business valuation and the preparation of expert opinions are among our daily, professional work tasks. Our manifold consulting experience is greatly appreciated in the areas of company acquisitions, establishment of subsidiaries, company succession, choice and change of the legal form.

LBG operates for more than 80 years in Austria. LBG is known for high-quality and comprehensive education and training of all employees and an ongoing exchange of expertise and professional knowledge - all across Austria. We are growing and employing 25% more employees than 5 years ago. Our success is based on more than 80 years of experience in the comprehensive tax and business advice for individuals, family businesses, SMEs, international subsidiaries and groups combined with the dynamics of a consistently growing, multi-regional and well-connected consulting company - throughout Austria.

Sole proprietorship, family businesses
We advise individuals on all tax issues, in particular relating to income from capital and real estate or from interests in companies, limited and unlimited tax liability in Austria and double tax treaties.

Small and medium-sized enterprises
With a share of roughly 61% of Austria’s gross value added, small and medium-sized enterprises are the backbone of Austria’s economy. Accordingly, SMEs have a large share in our client structure. LBG services small and medium-sized companies in almost all industries. Our assets are our manifold professional expertise, broad and deep industry know-how and pronounced entrepreneur understanding. Offering that, best possible tax and business solutions can be achieved, so that entrepreneurs or members of the executive board can totally concentrate on the management of the company.
We advise you in all company stages: starting from the business establishment, a successful corporate growth, in difficult economic situations to successful company acquisitions or company sales.
Austrian and International Tax Law

Austrian and international subsidiaries in particular, are constantly faced with national but also international tax issues, especially double tax treaties or challenging VAT (value added tax) issues. An important issue is also intercompany cost allocation within groups of companies – a point that tax authorities are scrutinizing more and more rigorously and therefore the management needs to pay extra attention to. The shareholding structure determines whether dividends are tax-free or subject to deduction of withholding tax.

Rapid offsetting of tax losses against profits 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 a 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 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 if a foreign company should rather set up a branch in Austria. Consequences on tax, corporate law and much more need to be clarified. Also whether, and if so, to what extent reporting or audit obligations or an obligation to disclosure in the commercial register exist.

Accounting, Cost Accounting, Budget, Annual Financial Statement, Financial Reporting

Regular accounting 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

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 - specific issues for expatriates.

We look forward to welcoming you in an initial consultation!
Variety of industries, legal forms, company sizes ...

For more than 80 years, we have been advising companies in a wide range of industries, legal forms and company sizes across Austria and have gained a comprehensive industry know-how. This experience as well as the resulting deep understanding of sector-specific business and tax-specific characteristics make us your consulting experts in the region, throughout Austria.

Cyclical dependence according to company-specific orientation, often a long project duration and related financing issues, growing requirements for meticulous tax and corporate law documentation are common challenges.

In addition, a detailed real estate tax law carries various completely unexpected tax hurdles for those affected.

Market observation, profitability, commercial organization: The dynamic development in this industrie requires more than ever an attentive company management and future-oriented decisions for market positioning, horizontal or vertical cooperation, franchise, confederation as well as an online strategy.

A clear view of market trends and social change in a digital environment are essential, coupled with the focus on well-founded facts and figures.

The healthcare industry is changing. The services provided today and in the future are decisive for individual life situations and the potential health-related prosperity in our society.

With rising expectations high performance and costs are associated. Market orientation and cost efficiency are in demand and at the same time challenging so opportunities do not become risks.

The industry is creative, always on the move and determines both, our working life and our consumer life. Technological developments happen as fast as communication channels and entertainment trends change. The competition to be at the forefront is tough and calls for ongoing efforts for "internal renewal".

Those who rest on their laurels quickly fall behind. For long-term success, creativity needs a sustainable, economic basis, ongoing information and a successful management.
The key indicators in the industry include the occupancy rate, fixed costs, the achievable contribution margin per guest, room, table, service. Particular challenges are new market trends, the employment and accounting of seasonal workers, the calculation and tax treatment of package services and much more.

Modern, competitive and growing companies need an adequate legal form and commercial organization for production, marketing, export and cooperation.

Big investments are often required that assume professional financial forecasts for financing and subsidies as well as professionalism, skill and common sense in direct marketing.

We will create together with you a practicable framework with a clear perspective on the complex tax laws, help you with legal records and business management issues.

The overall economic performance of this industry is often underestimated. This sector scores with sustainable products, knowledge about nature, high-technology and innovative thinking.

At the same time, practitioners are confronted with a wide range of tax and business specific characteristics along the value chain of forestry, hunting, fishing, wood industry and renewable energy.

Public, non-profit, charitable, church and social organizations assume various tasks in our society. The successful achievement of objectives requires a careful management of economic enterprises, profitability, liquidity, budgeting, controlling, cost accounting, investment calculation and financing as well as compliance with detailed tax regulations.

We offer a wide range of consulting services - throughout Austria! welcome@lbg.at