

# Tax

## Overview

We provide formative tax advice and advice on individual questions concerning tax matters. In addition to traditional tax advice, we also support you in the following areas:

- Tax and accounting compliance
- Tax matters assistance
- Foundations and charitable organizations
- International tax law

Our broad expertise includes all types of tax (with the exception of customs duties), and we draw from the excellent experience of our advisors, many of whom have previously worked at financial authorities.

## Tax and accounting compliance

We help you with the preparation of annual balance sheets; we manage book-keeping; we prepare tax returns and tax registrations (income tax, corporate income tax, turnover tax, business tax, estate duty, capital transfer tax).

If necessary, we prepare tax returns for the evaluation of property (standardized value and assessed values) for private and commercial real estate.

## Tax matters assistance

### Supervision during tax audits, obtaining obligatory information

At Dentons, we have wide-ranging experience in the supervision of external tax audits (full audits by the fiscal authorities, special audits of turnover tax, external income tax audits and audits of tax on the purchase of real estate):

- Continuous supervision of audits and the evaluation of results
- Participation in meetings
- Applications for the issue of binding undertakings

In addition, when you face difficult circumstances we are able to obtain obligatory information for you from the financial authorities.

### Representation in opposition proceedings and in tax courts

We can also represent you in finance court proceedings. We can:

- Make necessary applications
- Go to court hearings
- Check the apportionment of costs

We also conduct the necessary preliminary proceedings (e.g. suspension of execution).

## Foundations and charitable organizations

Dentons GmbH has experience in establishing various types of foundations and societies, including:

- Non-profit foundations, family foundations (with and without maintenance for the founders and their families)
- Charitable societies
- Founding of so called “double foundations” to include corporate assets

We provide tax advice in the case of commercial business operations and single purpose companies (e.g. hospitals). Furthermore, we adjust articles of associations with the financial administration subject to their confirmation regarding the charity character.

Together with the financial administration, we help you draft statutes for recognition of the common public interest.

Whether you need us to prepare statements, accounts and annual accounts for general meetings or if you need advice on the fiscal treatment of contributions and donations—we are glad to support you.

## International tax law

Our advice on your connections abroad comprises the following:

- Answering all questions in the area of Double Taxation Conventions with other nations
- Evaluating national exemption and setting-off provisions
- Developing business accounts and the coordination of accounting with foreign parent companies
- Checking transfer prices and monitoring tax audits by the financial authorities
- Filing applications for rebate of withholding and turnover tax with foreign tax authorities

For the structuring of cross-border forms, we work closely with our foreign colleagues from Dentons worldwide.

## Your Key Contacts



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