



# STÖGER & PARTNER

Wirtschaftstreuhänder ■ Steuerberater

## Dear clients!

*As the year draws to a close we would like to inform you about what is new in taxation in 2016. Many of these changes have been known for some time and several of the media-appealing items such as cash registers or property transfer tax have been covered quite thoroughly.*

*All tax reforms produce winners and losers, and these are no exception. However in general the system will become more demanding in terms of administration and an increase of internal and external costs needs to be expected.*

*Examples of the above are the stricter conditions in the laws on wages and on social dumping. The implications are already very evident. More and more frequently we are encountering sanctions as a result of inspections of wage deductions. We recommend you to check whether you fully respect the relevant regulations (e.g. correct classification under collective agreements, records of working hours, proper settlement of overtime and various bonuses, etc.).*

*From our perspective we have seen a general increase in inspections; an intensification so to speak. However we are well prepared for this. We have trained our employees conscientiously so they will be ready for the challenge next year.*

*This year Mrs Eva Püringer left our Horn office for maternity leave. Both Horn and Vienna will gain one new colleague from January 2016. We will introduce them to you later.*



*As every year, rather than sending Christmas cards and presents, we used the appropriated money as a donation to a charity near Horn.*

*In conclusion I would like to thank all our employees who with their enthusiasm and expertise are the essence of our company's success. Above all however I would like to thank you, our clients. We have been working with some of you for decades.*

*We wish you a joyful and blessed Christmas and health, success and contentment in 2016.*

*Yours,*

Mag. Georg Stöger  
Managing Partner  
T: +43 134 252 211  
georg.stoeger@stoeger-partner.eu



VIENNA ■ HORN ■ PRAGUE ■ PELHŘIMOV ■ BRNO ■ BRATISLAVA

[www.stoeger-partner.eu](http://www.stoeger-partner.eu)

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