

Horn, December 2016

Dear Clients!

In the year that has passed we have seen an increase in the monitoring activities of tax offices and health insurance companies. Written questions from tax offices were four times more frequent, which led to an increase in the costs of our clients. In their inspection activities health insurance companies concentrate primarily on the field of wage and social dumping law, and administer large fines even for minor legislative shortcomings. We have highlighted of this several times in our Client Information.

Unfortunately we have to say that the pressure from offices resulting from the tightness of the state budget has also significantly affected us.

In so far as the internal affairs of our office are concerned, we have completed the resetting of our NTCS programme including electronic archiving and also the sending of written submissions to tax offices and invoicing our services takes place from this year only in electronic form.

Some five years ago we took over the tax office of Mader & Fellmann. We are happy that since that time all our employees have remained with us and virtually all the clients. In our company long-term employees are essential for good client relations, both on the basis of their experience and primarily on the basis of their detailed knowledge of the specifics of each client.

As usual we will take a brief detour across the border: In the Czech Republic since May we have had a new executive. Mag. Helmut Hetlinger, an Austrian auditor and tax advisor with twelve years of experience abroad has taken on a substantial part of my work.

In Slovakia we also have a new executive. Mag. Natália Šenková, LL.M., who is a Czech and Slovak tax advisor, has aside from her role as head of the Brno office also taken charge of the office in Bratislava.

I would like to thank all our employees for their dedication, their willingness to constantly learn new things and for their client-centred approach. However my gratitude goes primarily to you, our clients, for our excellent cooperation. I have already worked with many of you for decades.

As in previous years we have foregone sending Christmas cards and giving presents. The money that would have been used for these we have instead given to a cultural project, an event for the homeless and a charitable project for handicapped children.

We would like to wish you a merry and blessed Christmas and a peaceful and contented New Year.

Yours faithfully, Georg Stöger and the entire Stöger & Partner team

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



