



STÖGER & PARTNER

Wirtschaftstreuhänder ■ Steuerberater

Information for clients No. 1

Austria
March 2016

Electr. Sending of Instructions for Payment, Cash registers, Personnel

Electr. Sending of Instructions for Payment

Once more we have changes from the Financial Administration.



From April they will send out statements from the tax account only in electronic form and tax offices will no longer send out instructions for payment (the form concerning payment). Therefore you will have to make payments through your internet banking.

This approach has already been introduced once, when it did not work, and this is now a second attempt.

If you will continue to require confirmation of payments on paper, please let us know. We will then ask the Tax Administration for this.

Cash registers

We are pointing out once again that the “tolerance period” will expire on 1 April 2016. If you qualify and fail to use a cash register by the above deadline, you must send to the financial administration a justified explanation of why you are not using it. Penalties may be imposed from 1 July onwards. The Constitutional Court will soon hear three applications for review of the obligation to have a cash register. An oral hearing is planned which may bring some more changes – it remains to await the outcome.

Personnel

A few changes have occurred in our office. Mrs **Mariana Perner** became a new recruit at our Vienna office in January. She held a senior post at the accounting department of a project development company and now wishes to enter the accounting and consultancy sector. We have a new colleague in Horn – Mrs **Franziska Ohrfandl**. She worked in





Vienna for a company providing tax consultancy and has now “stepped out of the city”.

Mrs **Anetta Trombitas**, who has been with us since 1998 and worked part time after her children were born, is leaving us now at her own request. In the future she

will work nearer to her home and her working hours will be better adapted to her maternal duties. I would like to use this opportunity to thank her for the long years of successful cooperation and wish her all the best in her private and professional life.



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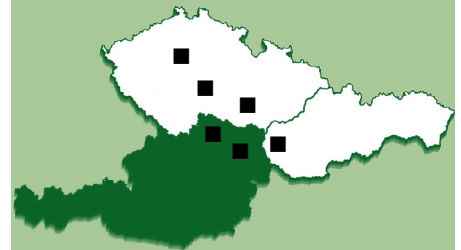
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Stöger & Partner in Austria

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