



Information for clients No. 2

Austria
August 2015

Tax reform, social dumping, financial criminal law, internal news

At this halfway point in the year we would like to inform you of current developments in tax and social-legal areas and to draw your attention to internal changes in our office.

Tax Reform

We have attached an information brochure on tax reform in 2016. You can find a video on this on our website [here](#). The brochure (in German) is also possible to book via horn@stoeger-partner.eu.

As you are already aware from the media, extensive **changes** are on the way that will **impact** almost **all taxpayers**. For this reason we recommend that you at least take a look at the headings in the attached brochure to get some idea which of them might affect you. In particular in the areas of leasing and renting, real estate transfer tax, on the transfer of assets and paying out dividends it would be good to take **steps** already **this year**.

In these areas we would be happy to provide you with consultation.

Social Dumping

As in our previous Client Information we would like to once more remind you that the regulations in the area of wage and social dumping have become substantially stricter. Please check on a regular basis whether your employees are **assigned** under the **relevant collective agreements** to the correct pay groups and whether **proper attention** has been paid to **previous years of experience**. If according to the collective agreement an employee has

a right to a higher salary than he was actually paid, an obligation arises to make **additional payments of social insurance contributions** and it leads to the denunciation of the company. Furthermore the employee will be informed, which means that there is likely to be a need to **pay compensation**.

Financial Criminal Law

It is generally the case that the **inspection activities** of **tax offices** are constantly **increasing**. After the normal submission of the tax return we are frequently asked by tax offices, through the so-called local inquiry, to provide more detailed explanation of individual items, or to provide copies of documents. This is leading to a marked **increase in the costs** for our office and thus logically to increased expenses for businesses.



Aside from these simple means of gaining information, the **frequency of company inspections** has also increased. A particularly unpleasant fact is that completion of company inspections often leads to the launching of



financial criminal proceedings. And even though these are then frequently halted it is unpleasant to be in the position of the accused and there are **additional costs** associated.

The embezzlement of up to EUR 100,000 is dealt with in administrative proceedings conducted in **standard courts**.

Internal Changes

■ Administration

In the course of this year we will be moving over to **electronic accounting**. This means that we will be sending out **invoices electronically** and only in exceptional cases on paper. Because we will be dealing with offices only electronically and our internal archiving has also been digitised, we will in future send accounting communications, information, etc. only electronically. Please let us know if you will **require communication on paper**. If you would like to receive **e-mail** to a different address than that we have, in order for example to restrict access to information, please let us know.

It repeatedly happens that we have to inform clients that they have forgotten to pay our invoices. We will be able to ease this administrative burden if you would sign the attached

direct debit authorisation. Deduction from the account will then be made electronically through our office.

■ Our Team

In May our long-term colleague Mrs **Sabine Zirngast** got married and is currently on parental leave. We would like to take this opportunity to offer her our heartfelt congratulations. From 1 June 2015, Mrs **Lisa Brandner** has been standing in for her. Given her many years in a Viennese tax consulting office we are sure that she will be a good fit with our team. Another of our colleagues, Mrs **Katrin Wurm**, has just brought her second child (a daughter) into the world. Heartfelt congratulations!

We would like to take this chance once again to remind you of the division of responsibilities in our office. For all **payroll issues** please contact the head of the Payroll Department, Mrs **Birgit Dundler**. For inquiries concerning **taxes and statements**, Mr **Alexander Trombitas** is at your disposal. Please direct **general questions** to the head of our office, Mrs **Daniela Pichler**.

Otherwise I am also at your disposal for inquiries of all kinds.

We would like to wish you a beautiful and trouble-free remainder of the summer and every success in your business in the second half of the year. ■

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

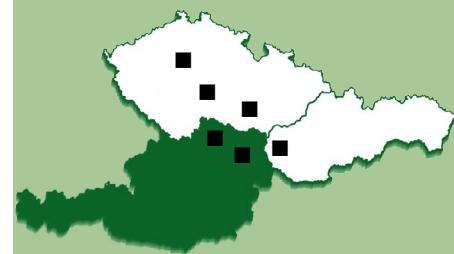


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Stöger & Partner in Central Europe

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Mag. Georg Stöger
International Tax issues

Daniela Pichler
Accounting

Alexander Trombitas
Tax advisory

Birgit Dundler
Payroll administration

Office Vienna
Oppolzergasse 6
1010 Wien
T: +43 1 342 522 11
wien@stoeger-partner.eu

Office Horn
Riedenburgstraße 3
3580 Horn
T: +43 2982 46 46
horn@stoeger-partner.eu