

Tax Compliance (1)

- Tax Compliance
 - Definitions of terms
 - Requirements of the managing director
- Opportunities through the sales tax compliance system
 - Reverse burden of proof to the detriment of the tax authorities
 - Utilising voting rights
 - Securing tax exemptions for services
 - Securing input tax deduction
 - Avoiding estimates

Tax Compliance (2)


General (risk analysis/concept)

- Contact partner for tax compliance in relation to sales tax
- Full company name and structure of the business
 - Head office/subsidiaries/business premises (domestic/abroad) and organisation chart
 - Existing tax groups (controlling or subsidiary company, domestic/abroad; tax types)
 - Different financial year?
- General Information (tax number/sales tax number/tax office)
- Do sales tax registrations exist in other countries?
- Are there any agreements with the tax office (actual understandings/binding information)
- Company audits (audited periods, findings, follow-up actions)
- Mergers & acquisitions (M&A) and business disposals as a whole in the last 5 years


Tax Compliance (3)

- Do sales tax guidelines and process descriptions and instructions already exist, in particular in relation to the following areas? If yes, please provide these to us.
 - Incoming invoice check
 - Electronic invoices and archiving
 - Compilation of sales tax declarations (VAT return, summary declaration, Intrastat)
 - Use of VAT keys
 - Internal sales tax workshops and seminars
 - VAT finding process (for new contracts and restructuring amongst others)
 - Management of accounting and receipt evidence for cross-border services
 - Assignment of responsibilities for the above areas
- Provision of documentation (e. g. VAT check)

Tax Compliance (4)




Status
through a
VAT check



Minutes as
part of tax
compliance



Implementation
and its
documentation



Sustainable
auditing and
adaptation
where required