Good morning!

Bienvenue! Härzlich wellkomm!

Halsningar! Buenos días!

Gunaydin! Dzien Dobry!

Lobdien! Välkommen!

Herzlich Willkommen! Buongiorno!

Tere Tulemast! Kaloste!
Communication with the tax authorities...  
...in friendly or unfriendly ways

PART I
Non litigious communication with the tax authority
Inhabitants: 37,000 (=> Switzerland 8.1 Mio.)
Size: 160 km² (=> Switzerland 41,000 km²)
Constitutional Monarchie
OVERVIEW

• First round:
  “Communication with tax authority in general“
  (Behaviour in case of e.g. yearly tax filings, audits...)

• Second round: “Tax Rulings“
  (Possibility? Costs? Timeframe? Binding?...)
OVERVIEW

– **CASE A:** A high net worth individual (natural person) decides to move its place of residence to another country.

– **CASE B:** The mother company (legal person) of a multinational group with quite some assets around the world is decided to have its seat be moved to another country.
OVERVIEW

• First round: “Communication with tax authority in general” (Behaviour in case of e.g. yearly tax filings, audits...)


Political Map of Europe

Inga Zillmer, Germany

Rödl & Partner, Latvia

Elina Putnina, Latvia

A. Ülkü Solak, Turkey

Moroglu Arseven, Turkey

Alain Goebel, Arendt & Medernach, Luxembourg

Claude Aemisegger, Homburger, Switzerland
OVERVIEW

• First round: "Communication with tax authority in general"
  (Behaviour in case of e.g. yearly tax filings, audits...)

• Second round: "Tax Rulings"
  (Possible? Costs? Timeframe? Binding?...)

Political Map of Europe
„Each and every person counts“ – to the Castellers and to us.

Human towers symbolise in a unique way the Rödl & Partner corporate culture. They personify our philosophy of solidarity, balance, courage and team spirit. They stand for the growth that is based on own resources, the growth which has made Rödl & Partner the company we are today. „Força, Equilibri, Valor i Seny“ (strength, equilibrium, valour and common sense) is the Catalan motto of all Castellers, describing their fundamental values very accurately. It is to our liking and also reflects our mentality. Therefore Rödl & Partner embarked on a collaborative journey with the representatives of this long-standing tradition of human towers – Castellers de Barcelona – in May 2011. The association from Barcelona stands, among many other things, for this intangible cultural heritage.
Germany – The Land of Milk and Honey
(at least if you are the Minister of Finance)

- Capital: Berlin
- Inhabitants: 80.8 million
- Currency: EURO
- Three level administration:
  - Federal administration, 16 states, municipalities

**Economic Figures (2013)**

- Gross Domestic Product (GDP): € 2,737,600,000,000 (+ 2.7%)
- National debt: € 2,147,000,000,000 (approx. 78% of GDP)
- People in paid work: 41.8 Mio.
- People out-of-work: 2.95 Mio. (6.9%)

**Tax Figures (2013)**

- Taxes in total: € 619,708,000,000 (constantly increasing)
- Wage tax (joint tax): € 158,198,000,000
- VAT (joint tax): € 196,843,000,000
- Energy Tax (federal tax): € 39,364,000,000
- Trade tax (municipal tax): € 43,027,000,000
Switzerland
Claude Aemisegger

Homburger

- Name of the capital: Berne
- Size of Switzerland: 41'285 km²
- Number of inhabitants: 8.2 mio.
Alain Goebel
Partner

Luxembourg – founding member of the EU
Capital: Luxembourg-City
Population > 500,000 inhabitants
Official languages: French, German and Luxemburgish
and English widely spoken

Territory +/- 2,600km² located at the heart of Europe

#funfact: around 240,000 foreigners live in Luxembourg,
which stands for 45% of the population and represent
about 170 different nationalities
Thank you! ;o)