

Good morning!

Bienvenue! Harzlich willkommen!

Halsningar! Buenos dıas!

Gunaydin! Dzień Dobry!

Lobdien! Valkommen!

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

Christian Presoly

BATLINER GASSER

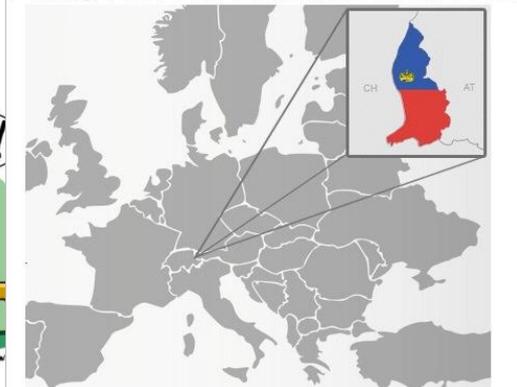
Inhabitants: 37'000 (=> Switzerland 8,1 Mio.)

Size: 160 km² (=> Switzerland 41'000 km²)

Constitutional Monarchie



FÜRSTENTUM LIECHTENSTEIN



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.

Political Map of Europe



**Inga Zillmer,
Germany**

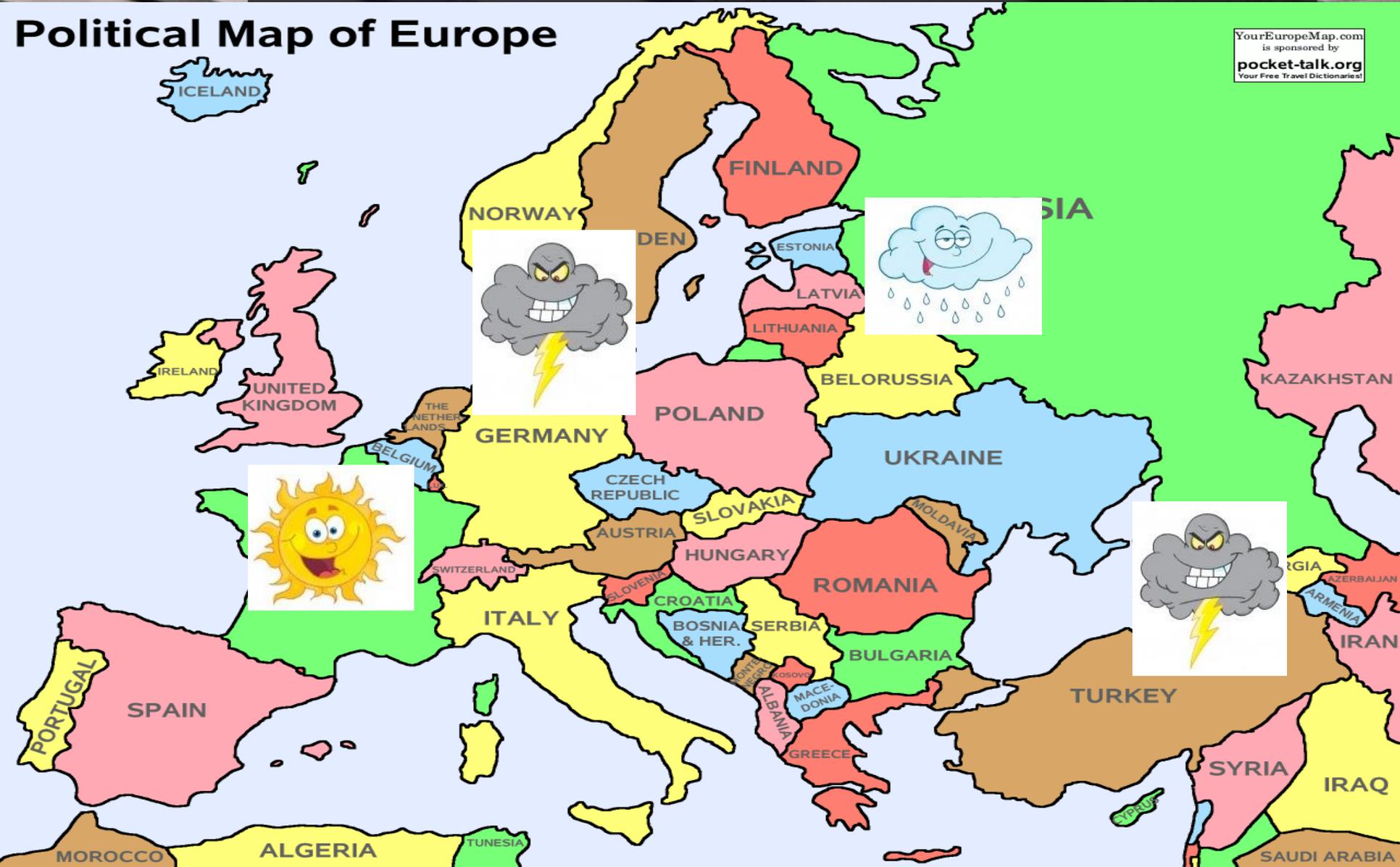
**Elina Putnina,
Rõdl & Partner, Latvia**

**Alain Goebel,
Arendt & Medernacht,
Luxembourg**

**Claude Aemisegger,
Homburger, Switzerland**

**A. Ülkü Solak,
Moroylu Arseven, Turkey**

Political Map of Europe



Rödl & Partner



Elīna Putniņa
Associate Partner
Head of tax department
Certified tax consultant

Rödl & Partner
 Kronvalda boulevard 3-1
 Riga, LV-1010
 Tel: +371 67338125
 Fax +371 67338126
elina.putnina@roedl.pro



Population:	approx. 2.02 million
Area	64 569 km ²
Population density	31.41 inhabitants per km ²
Gender distribution	Women: approx. 1 087 516 (approx. 54%) Men: approx. 940 684 (approx. 46%)
Age structure	Ages 0 to 14 290 032 (approx. 14.3%) Ages 15 to 61 1 289 935 (approx. 63.6%) Age 62 and over: 448 232 (approx. 22.1%)
Living Area	Town: approx. 1.37 million (approx. 68%) Country: approx. 0.65 million (approx. 32%)



„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%)

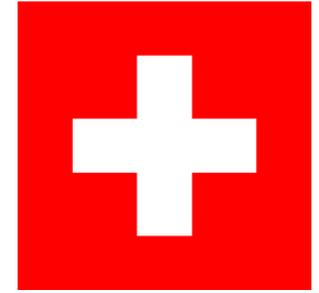
Tax figures (2013)

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

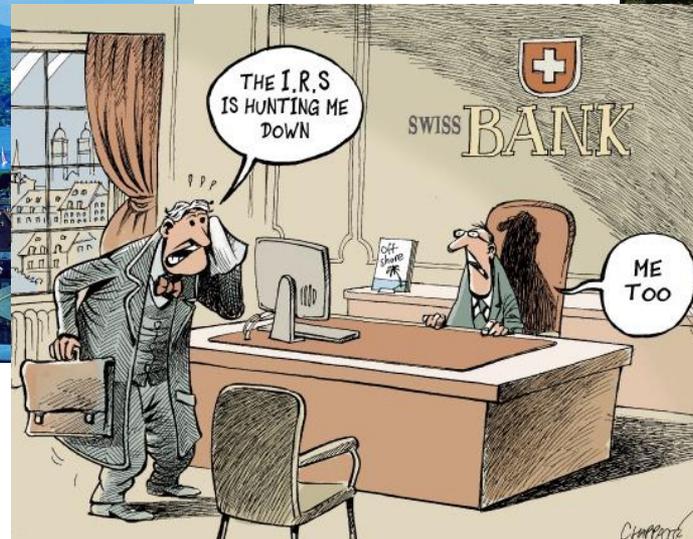
Switzerland

Claude Aemisegger

Homburger



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



MOROĞLU ARSEVEN



A. Ülkü Solak
Counsel

usolak@morogluarseven.com

D: +90 212 377 47 18

T: +90 212 377 47 18

F: +90 212 377 47 18

Registrations

- Istanbul Bar Association (2007)

Education

- LL.M. in Information Technology Law
- Bilkent University, School of Law (2006)

Memberships

- International Association of Young Lawyers

Languages

- Turkish, English



★ Ankara, Capital

📍 Istanbul, Financial capital

👥 74 Million

🌐 783.562 km²

Odakule, Kat 12 İstiklal Caddesi No. 142 Beyoğlu 34430 İstanbul

T: +90 212 377 47 00 **F:** +90 212 377 47 99

www.morogluarseven.com

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



BATLINER GASSER

Thank you! ;o)