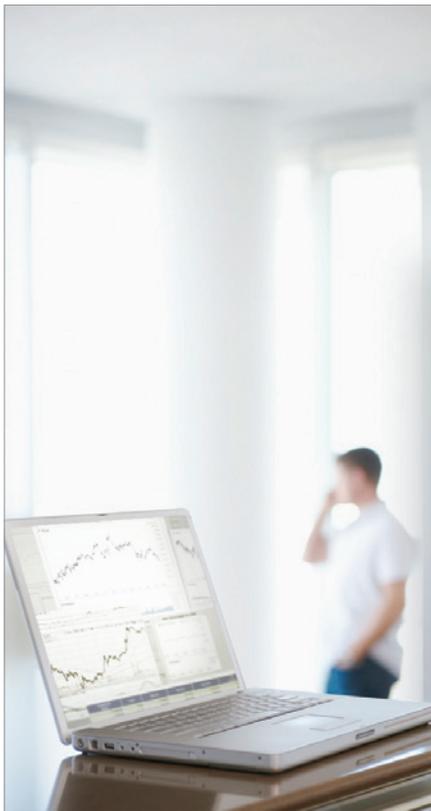


Creating opportunities from numbers.

Performance-oriented tax and business consulting

Performance-oriented tax and business consulting. Creating opportunities from numbers.

Proper bookkeeping, reliable payroll accounting, correct annual financial statements: no company can operate without them. Take the most efficient route with Moore Stephens City Treuhand: the one that for a minimum input of time and cost will deliver a maximum of confidence and information.



Entirely personal. Tax consulting and business services.

Individually structured.

That's our standard.

Efficient accounting is one thing. But expertise in fiscal and business law as a factor in the strategic management of your company is another. Moore Stephens City Treuhand is able to offer you both.

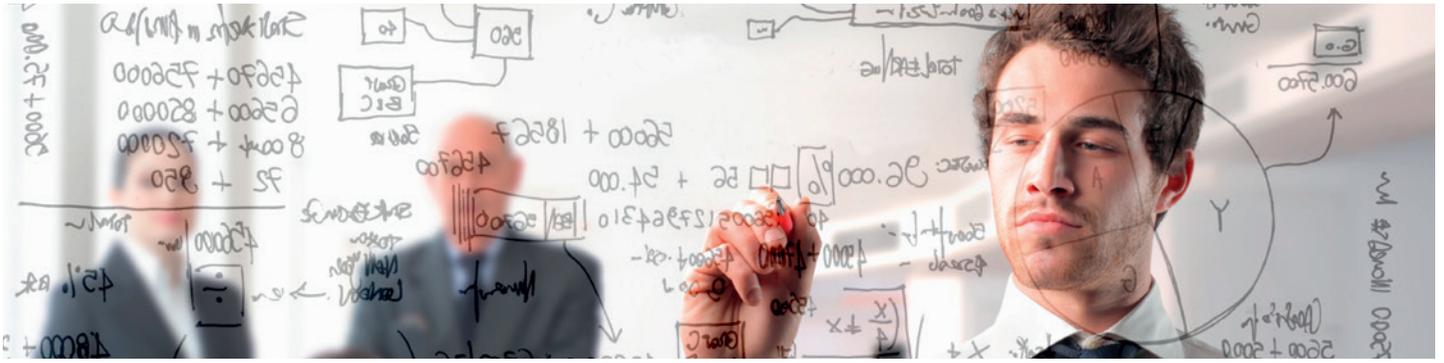
We do tax and business consulting with our hearts and minds. From bookkeeping to detailed and sound annual financial statements. With consultants who are there for you when you need them. And with the declared intention of making the numbers do more for you by turning them into the reliable and implementable mainstay of your business.

Is your internal accounting worth your time?

Moore Stephens City Treuhand would be happy to handle this aspect of business for you. On a personal and individual basis – as if you were doing your accounting yourself. With account tables and creditor/debtor organisation that have been adapted precisely to your business' requirements. Along with full-service payroll accounting from wages and salaries to travelling expenses and leave management. This way, you can use the freed-up resources to do what your customers are paying you for.

Just some of the business services we provide

- Organisation of your accounting
- Ongoing support in all questions of accounting
- Complete outsourcing of accounting
- Preparation of annual financial statements (business and tax)
- Handling of all payroll accounting
- Budgets and business plans



The biggest operators in the Austrian economy? Small and medium-sized enterprises.

SMEs* are responsible for creating most of the added value that Austria's economy generates – around 60%. They provide six out of ten jobs in Austria. It is particularly the small companies with a workforce of less than 50 that drive the country's economy: they offer employment to more than one third of the nation's workforce.

How should a tax and business consultant perform in order to help SMEs develop their full potential? Just like the SMEs themselves: versatile and borne by personal commitment.

Moore Stephens City Treuhand brings together what makes SMEs successful: regional competence, open-mindedness and people who move with the times.

* Small and medium-sized enterprises
1 to 249 employees
(Source: Austrian Federal Economic Chamber,
Wirtschaftskammer Österreich).

SMEs are responsible for creating most of the added value that Austria's economy generates.



Fiscal authorities et al.

In safe hands with us.

Business persons have to fulfill certain duties and obligations. But the same applies to the state. From simple letters of information from the fiscal authorities to tax statements and your representation when dealing with tax audits and fiscal offences: Moore Stephens City Treuhand will help you avoid complications – and will be your reliable partner should you ever encounter any.

Numbers. We turn them into riches.

Recognising potential, preventing liquidity shortfalls at an early stage: that's your daily challenge – as a one-person business, head of department or CEO.

Moore Stephens City Treuhand is able to actively support you in this process by turning the flood of data from your accounting into valuable control instruments that have been perfectly adapted to suit your business requirements – starting with simple data interfaces from your accounting to the creation of a sound financial plan.

Legal jungle. We'll guide you through it.

Continuous amendments as well as various regulations like ordinances and directives – keeping track of fiscal and business law is almost impossible for SMEs. But actually they don't have to do so: because we work at the coalface of legal developments. And we are always happy to keep you up to date about shifting conditions that may require action on your part or even present an opportunity for your business.

Just some of the tax-consulting services we provide

- Representation at financial and other authorities
- Business analyses
- Support when founding a business and choosing its legal form
- Structural and tax optimisation through reorganisation
- Optimisation of successor solutions
- International tax law
- Consulting regarding social insurance matters

Open-mindedness.

Business consulting.

Fiscal law becomes productive for your company when you start saving taxes. We will help you to do so. With local competence and a global network.

Operating economically.

Intelligently dealing with taxes.

We have the ideas.

When you need to optimise or restructure a company, Moore Stephens City Treuhand will not only be your tax consultant but also

Efficient accounting is one thing.
Expertise in fiscal and business law
as a strategic factor is another.

Fiscal law becomes productive for your company when you start saving taxes.

your business consultant. With conclusive data collated from your accounting, with cross-sector expertise and a broad focus – in the field of trade law as well as in all questions regarding social insurance. When considering the best legal form for your company we won't focus exclusively on fiscal law, but we'll also take account of all aspects relating to civil, corporate and social laws.

Companies have their phases. We accompany you through all of them.

Already the consulting that Moore Stephens City Treuhand provides in the course of the foundation of an enterprise will ensure one thing: that what is starting small is also being started intelligently. Because this is the only way it will be able to grow quickly. One thing that will grow along with it is our service.

Through good and bad times, irrespective of whether the challenge of the day is expansion or restructuring, we will value and structure your investments of any size with an eye on the taxes you have to pay. We will work with you to land subsidies and grants. We will actively support you in your decision to purchase or sell a company. And we would be happy to coordinate your

business and private finances with your fiscal concerns in the best way possible.

Buying and selling companies. It's all about "genuine values".

A company you wish to acquire or sell possesses many different values. Perhaps a personal one as the founder's life's work. Or one that is objective and has been methodically determined on the basis of sound business principles. And certainly the one that counts in the end: the subjective value at which the deal would still work for you on the market. That is the value that Moore Stephens City Treuhand will systematically work out for you.

Succession as the basis for success

Retirement or a broader management and financial basis for your business: there are various reasons why successors are appointed in proprietor- and family-run businesses. But the decision is always significant to the company over the long term. Moore Stephens City Treuhand will provide personal assistance to guide you through the process of securing the succession within the company – a process that brings risks but also fundamental opportunities for the business.

Do you operate internationally? We are international.

Invoices from suppliers in Germany, shipments to Italy, personnel deployments to Romania: for many SMEs their business has long possessed an international character. As international as Moore Stephens City Treuhand's network. A network in which we have brought together the know-how of leading auditing and consulting firms from all over the world. We are able to tackle any problem concerning international business relationships from the right side – either the legal basis that exists in Austria or the one that exists in the respective other country.

Just some of the business-consulting services we provide

- Accompanying consulting during the purchase and sale of companies
- Company valuations
- Reorganisations
- Consulting regarding financing and subsidies
- Development of restructuring concepts
- Business and business-model analyses
- Prevention of bankruptcy offences
- Consulting regarding labour law

Moore Stephens City Treuhand

As an established business active in the fields of tax consulting and auditing, Moore Stephens City Treuhand has been providing a reliable partnership to its clients from its offices in Vienna and Krems for many years and has therefore also remained an important constant in the region – particularly in turbulent times.

Although framework conditions change continuously, the goal remains the same: we want to be the first point of contact for our clients – in all matters regarding business, taxes and compliance with legal requirements. Here, we focus on competent consulting, continuity in the provision of personal assistance and tailor-made solutions to help our clients meet the objectives they have set themselves in both their business and personal lives.

With the aim to satisfy also in the future the high demands that we ourselves make on the quality of our services, we continuously endorse staff training and development and encourage commitment within the Moore Stephens network: to ensure that – wherever our clients are – they may also benefit from the knowledge and experience of our specialists who work at other locations.

Moore Stephens in Austria

Moore Stephens Austria is an Austrian network of independent partner firms working in the fields of tax consulting and auditing. Specialists from 14 member firms provide best services and international know-how at 12 locations.

Moore Stephens worldwide

Moore Stephens International Limited is an association of more than 300 leading independent auditing and consulting firms working from more than 630 offices in 100 countries.

Contact information

If you have any questions about the contents provided or for further information, please do not hesitate to contact us.



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