



EFM[®]

ACCOUNTING SERVICES · TAX · TAX ADVISORY · AUDIT

Tax Services Tax consultant



Effective Financial management



With legislation changing at a rapid pace both locally and internationally, only the financial units that have a specific strategic management plan for taxes have a hope of not suffering the consequences of world recession.

Also, it should serve the strategic development of the company and provide for its future needs, utilizing opportunities in the most efficient way to the benefit of the business.

Professional tax management means the careful control of each corporate transaction and determination of the tax consequences, especially at the first business stages of an investment.

Why E.F.M.

We provide reliable and valid tax information through our tax department, suitably staffed with tax experts, accountants and attorneys, some of whom having extensive experience in the specific subject, with customers both large Greek and Multinational Companies, providing the following services in a reliable way, with confidentiality and at a reasonable cost

The purpose of tax planning as a separate segment of the overall business strategy of a financial unit is to avoid tax risks and to derive the greatest possible benefit from tax risks, always within the limits of the applicable laws, whilst taking into account the particularities and goals of each business.

Tax Services in Greece, Tax consultant in Greece

1

Tax Services to companies

1. Income tax for Legal Entities (Greek Law, claims for application of double-tax convention)
2. Company tax compliance
3. Tax diagnostic audit of your company
4. Tax issues for Recommendations, Mergers, Acquisitions, Company Spin-offs
5. Provision of tax advise according to the object each business is active in
6. Optimization of tax encumbrance
7. Real estate transfer tax – Inheritance – Donations
8. Tax Matters for Investments of development Laws
9. Tax Matters for Incorporations, Mergers, Acquisitions, Company Spin-offs.
10. Timely identification of tax problems and proposals for dealing with them
11. Value Added Tax – Tax Stamp
12. Utilization of the tax benefits provided by development laws
13. Tax Planning and Strategic development of the business.
14. Preparation and signing of financial statements & consolidated Balance Sheets, according to Greek or International Accounting Standards.
15. Strategic handling of objective criteria
16. Preparation and submission of all VAT declarations
17. Decrease of VAT cost, identification of violations, collection of returns.
18. Preparation and submission of all Withholding Tax declarations.
19. Preparation of transfer pricing documentation
20. Support at tax audits and representation before the tax authorities
21. Organization of seminars for the accounting departments of the companies in order to get updated with all the current tax requirements.
22. Taxation of shipping companies



2 Support during Tax Audit

1. Tax support of companies and audit of their harmonization with tax laws.
2. Support throughout the negotiations with the tax authorities until completion of the audit
3. Preparation for managing tax audits
4. Settlements and appeals.
5. Evaluation of the findings of the tax authority and possible consequences.

3 Taxation of businesses in the international environment

1. Management of tax matters for international commerce matters
2. Analysis of the tax advantages from the use of participating enterprises installed in other countries.
3. Procedures for repatriation of funds abroad.
4. Consultation services with regard to critical tax matters arising during cross-border payment or collection of fees, rights, interest and dividends, in the light of bilateral agreements and European Tax Law.
5. Consequences of charges between companies of the same group such as matters of overinvoicing– underinvoicing.
6. Analysis of the tax obligation arising from the installation of a Company in a country outside Greece.
7. Planning and analysis of taxes paid abroad.



Tax Services in Greece, Tax consultant in Greece

In recent years, there has been an increasing trend in businesses operating at a global level in order to benefit from the transfer of income to other companies of their Groups, both at local level and through their global network.

Incorrect knowledge of the limitations of the laws, and compliance with them, may potentially lead to significant fines for these companies, negating these actions.

The documentation of inter-group transactions requires efficient global tax planning and is of definitive importance for each company engaged in export trade and intergroup transactions.

E.F.M. develops the appropriate strategies with the purpose of achieving tax results in order to eliminate (or mitigate) the risk of dispute by tax authorities.

The analysis includes both the invoicing of goods and services, based on the arm's length principle, and the transfer of intangible assets, incorporating the planning of intergroup transactions in various separate critical matters as well as overall compliance with the procedure.

With experience in the preparation of several documentation files, we are in a position to assist you in matters that concern you, such as:

- Which information must be included in the documentation file
- Analysis of the arm's length principle
- What kind of file we must submit
- Selection of the most appropriate method for the determination of the intra-group transaction for every type of transaction

- How the selection of the method is documented
- Invitation from the Ministry of Development
- Necessary information for the preparation of the Documentation File
- Whether the submission of a list of intra-group transactions and the documentation of the prices of the intragroup transactions is mandatory or not

We have the experience required for a smooth, timely and correct preparation, submission and renewal of the files of your documentation