

Rödl & Partner

When you want
to be sure...

Review of income
tax compliance



Income tax is an area that is undergoing constant changes. In addition to changes brought about by new legislation, the income tax area is also influenced by changes in interpretation, new methodological guidelines issued by tax authorities and by the extensive case law of domestic and EU courts.

Review of income tax compliance

We will perform a review of compliance with respect to corporate income tax or withholding tax obligations.

The review will primarily cover the following areas:

- Verification of whether tax-deductible and tax non-deductible items were properly reflected during the tax base calculation, including an analysis pursuant to the ATAD directive of whether excessive borrowing costs were claimed;
- Review of typically problematic areas (costs incurred for group services, marketing costs, repairs vs technical improvements costs, commissions etc.);
- Check of how the company creates and releases adjustments to receivables and whether the requirements for a tax write-off of receivables were met;
- Review of whether tax depreciation of tangible and intangible assets was calculated correctly, including a review of issues relating to technical improvements to such assets;
- Review of those cost items where there is a potential risk with regard to the application of withholding tax (licenses, software fees, interest);
- Review of whether tax forms were filled out correctly.

Following our review, we will prepare a written analysis containing our findings and our recommendations for rectifying any issue discovered.

Main benefit of the expert review

The review will provide you with an opportunity to discuss disputable and problematic areas with our experts, thereby providing you with certainty that your company has complied with its income tax obligations in the proper manner.

Your contact persons



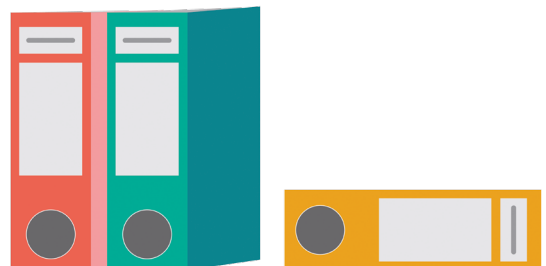
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As attorneys, tax advisers, auditors, accountants and management and IT consultants, we are present with 106 own offices in 48 countries. Worldwide, our clients trust our 5,130 colleagues.

In the Czech Republic, we have been offering our services since 1991. Today, we provide our legal, tax, audit, business process outsourcing and management & business consulting services through more than 320 professionals operating in our offices in Prague and Brno.

Rödl & Partner holds the prestigious title of the Czech Law Firm of the Year in the field of tax law in years 2012 to 2020.

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