

**WE LOOK AT
EVERY TINY
DETAIL**

O&R

tax



SO THAT YOU CAN FOCUS ON THE BIG PICTURE

The business world is changing at increasing speed. We are prepared for this and have positioned ourselves as an interdisciplinary team. 

TAX

- TAX PLANNING ■
- MERGERS AND ACQUISITIONS ■
- RESTRUCTURINGS ■
- LEGAL PROCEEDINGS ■
- ESTATE TAX PLANNING ■
- DUE DILIGENCE ■
- TRANSFER PRICING ■
- TAX COMPLIANCE ■

■ SURPRISINGLY FORWARD-LOOKING

Tax consultancy must add value.

At O&R we always view tax consultancy services as an integrated task, which means creating clear added value. A fundamental understanding of the value drivers behind the business model forms the basis for our consulting. Our work throughout the mandate is dominated by the requirement for our consulting to consider the entire repertoire of tax law for the benefit of our clients, and to positively influence the resulting framework.

We're already looking ahead to the day after tomorrow.

Constantly changing regulations under tax law and new precedents from the fiscal courts mean that forward-looking tax consulting is indispensable. Tax planning can quickly turn into a kind of boomerang if this is not kept in mind and foreseeable operative developments are excluded. Working under these premises, O&R offers sustainable results based on extensive expertise, particularly for small and medium-sized clients.

O&R's range of services includes tax compliance, that is support with tax returns, safeguarding of interests during audits, judicial enforcement of claims in litigation as well as tax advice and planning e.g. during company restructurings, and comprehensive support from a tax law perspective during corporate acquisitions and divestments e.g. with regard to tax due diligence or tax efficient transaction structuring.

Always part of a team.

We confront increasing complexity and globalisation through professional collaboration with our lawyers and our experts from Audit and Corporate Finance. As part of this, we offer our clients individual and personal support by assigning them a permanent contact person.

TO THE POINT

Consulting delivers measurable success.

Tax consulting is an ongoing process. But this is not the only reason why we have been supporting our clients in this area for many years. On the one hand, legislators, fiscal authorities and case law regularly change the regulatory framework. On the other hand, the economic development of a company has significant repercussions for its optimal tax strategy.

At O&R we have set ourselves up to lighten the burden that tax issues impose on our clients. Our proactive consulting approach is self-evident, and this makes it easier for our clients to correctly appraise the main tax parameters when making their decisions and to respond appropriately and logically. Ultimately, the success of tax consulting can be measured. And we are happy to be measured.

SERVICES

Our portfolio of services takes into account the requirements of modern tax consulting.

■ TAX PLANNING

Tax law is subject to a constantly changing process due to the manifold activities of legislators, the courts and the fiscal authorities. These changes are not only felt by companies in their domestic market, but also increasingly overseas due to ever greater globalisation. We analyse current developments in a forward-looking manner and adapt these with the required vision for our clients. Through discussion with the client we formulate a practical strategy for optimising the tax burden.

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O&R GROUP

The O&R group operates in the areas of Tax Consultancy, Auditing, Legal Consultancy and Corporate Finance.

We understand consultancy as a process that covers the entire value chain. Our consulting style is both cooperative and operative: we initiate new methods, accompany known processes, and accelerate correct decisions. Overall, this makes us an innovative partner for our clients to achieve their objectives. What is our strategy? Integrated consulting with a lasting impact.

The trust of our long-standing clients has always formed the basis for all our business activities. The belief in always doing the right thing shapes our passion as consultants. Whether as problem solver, strategy companion or process guide – our team is always driven by the highest level of identification with the objectives of our clients.

Directness, flat hierarchies and comprehensible transparency simplify our working together from the outset, and show that the O&R group offers surprisingly more: more personality – less anonymous consultancy. O&R considers itself to be an experienced medium-sized consultancy firm at the highest level.

■ MERGERS AND ACQUISITIONS

Mergers and acquisitions are subject to highly complex decision-making processes. Economic, legal and tax-related issues must be analysed and evaluated in parallel. In most cases the entire process is executed under significant time pressure, and the different interests of management, employees, investors and owners must be taken into consideration at the same time. That is why we accompany our clients throughout the entire transaction – from initiation via the negotiation phase and through to closing. At every stage we ensure that decisions can be made on the basis of transparent information.

We develop tax-efficient transaction structures which take into account the specifics of the individual transaction and link these to all of the legal and economic requirements. We do not limit ourselves in our efforts to minimise transaction taxes. We consider tax-efficient contract design, which recognises all of the client's interests and reduces tax risks, to play a pivotal role in comprehensive transaction consulting.

■ RESTRUCTURINGS

Any change to the legal or commercial framework within existing organisational forms necessitates a fresh review and consequently an optimised adjustment. We support corporate decisions of this nature with our tax expertise, and ensure that any organisational changes which are necessary can be optimally implemented from a tax perspective.

■ LEGAL PROCEEDINGS

We offer long-standing experience in the judicial enforcement of claims against the tax authorities. Our extensive experience in litigation at local tax courts and the German Federal Tax Court sets us apart. This means that we can start to sketch a realistic picture of the prospects for success from an early stage which helps to save time, money and unnecessary burdens.

■ ESTATE TAX PLANNING

The transfer of corporate and private assets to the next generation is usually an extremely difficult and complex decision-making process – due not least to the emotional aspects which must be considered in addition to the legal and tax implications. During transfer procedures, O&R makes available to its clients experienced consultants who are experts in all aspects of tax, but who will not restrict themselves to purely technical considerations.

The interdisciplinary team of lawyers and economists designs contracts on a holistic basis, and determines all relevant business values that can be used for further succession planning.

■ DUE DILIGENCE

In order to minimise risks of corporate acquisitions, we carry out an interdisciplinary audit of the target as part of a due diligence process. We pool together the know-how and experience of our lawyers, auditors, tax consultants and valuation specialists to comprehensively support and conduct every stage of the analysis. The intensive exchanges between our effective teams of experts deliver fast results, as each area of the company is simultaneously challenged from a legal perspective and assessed from a tax and economic perspective.

During a tax due diligence process, we carry out an extensive assessment of the tax situation of the target company. Having agreed risk preferences, we set out in consultation with the client the appropriate scope for our work before identifying the tax risks associated with the transaction. The results impact directly onto the determination of the purchase price and design of the contract. It is often the case that this method also creates the relevant parameters for the transaction structure.

■ TRANSFER PRICING

Cross-border transfer pricing within a group of companies is increasingly being targeted by the fiscal authorities, and is often one of the main focuses of tax audits. We consider it a requirement of our consulting to reduce any potential for dispute in advance. To achieve this we develop a group-wide transfer pricing system that complies with all commercial requirements and also takes fully into account the detailed requirements under tax law.

Our portfolio of services thus provides for both the implementation of a tailor-made transfer pricing system and individual price calculations. In addition, we provide our clients with both the contractual documentation and any necessary tax documentation with regard to the respective intra-group transactions.

■ TAX COMPLIANCE

The duties to disclose and document under tax law are extensive and manifold. Our aim is to allow our clients to focus wholly on their business commitments. To achieve this, we set a clear focus on tax compliance in our range of services, which goes far beyond simply transferring business data onto the relevant tax returns. If desired, we can also take over payroll and financial accounting, prepare accounts, or model the accounting system completely.

With the same fundamental understanding, we also help prepare companies for a digital audit and support them during tax or social security audits. We represent our clients' interests faithfully, and coordinate the entire audit process in an independent and proactive manner. We analyse any disputed legal matters, prepare the required expert reports, and formulate a practical strategy in active discussions with our client. If required, we also conduct out-of-court legal proceedings and contest legal actions as partners with our clients.

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CLIENTS

Small and medium-sized businesses

Clients from all industries value our long-standing experience with small and medium-sized businesses. We know their corporate motives and can find targeted solutions when implementing new projects.

Major corporations

We confront complex demands arising from tax returns or audits with entrepreneurial understanding and a high degree of professional competence – with respect to both major international corporations with German subsidiaries and domestic corporations.

Family offices and private individuals

Loyalty and integrity are the essential cornerstones when maintaining and increasing significant family assets. Long-standing mandates from wealthy individuals and those involved in business speak for us and our distinctly personal support.

Financial investors and venture capital

Financial investors and venture capital benefit in equal measure from our integrated consulting by valuation specialists, auditors, tax consultants and lawyers. Our proven experience of transactions with complex designs over many years ensures that optimal tax structures are achieved with a simultaneous reduction in tax risks.



■ SURPRISINGLY CLOSE

Our consultancy approach is shaped by the needs of small and medium-sized businesses – this applies to both our client structure and our own history. For our clients in the most diverse industries it goes without saying that we know and understand their business, because we think and act in the same way: in a pragmatic, target-oriented, uncomplicated and responsible manner. We do not see closeness as a regional parameter, but as our connection with the objectives of our clients.



We are here for our clients – from the outset.

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