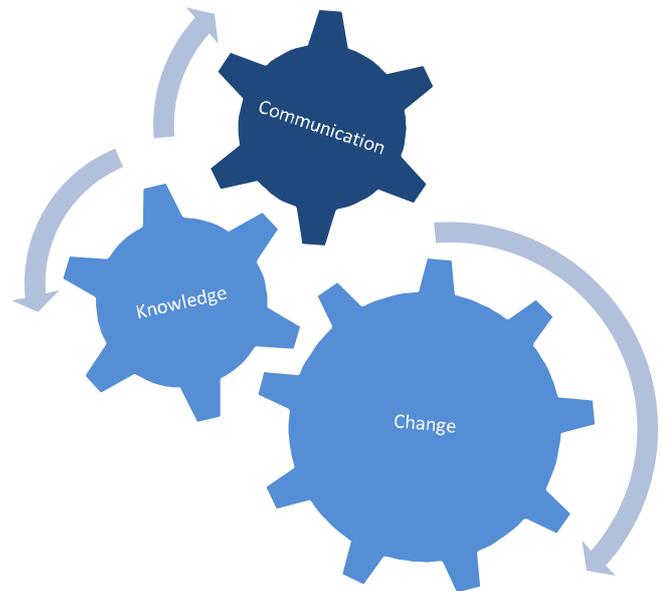


Diener | Advisory

Expat Tax Compliance Solutions



Is your company Expat Tax Compliant?

An increasingly competitive global workforce plus the coordination of geographical diverse operations requires effective and compliant business processes and policies to retain the profitability of companies.

In order to manage and motivate human resources around the globe, companies face challenges in areas like:

- Relocation services
- Immigration (visa, work permit, social security)
- Compensation
- Tax equalization and tax declaration services
- Corporate income tax

A variety of global service companies has been established to assist employers and employees with these specific topics. But what most companies miss to consider:

Changing tax regulations, greater tax transparency and an increased compliance awareness by local tax authorities and auditors put additional pressure on Tax, Human Resources and Finance departments establishing processes and policies in all companies with employees working on cross border engagements.

The risk of paying taxes or becoming tax resident in the host country cannot be avoided by following a "183 days per calendar year" rule. Income taxability can be driven by a 60 days calendar year rule (e.g. valid for UK, Netherlands and

Switzerland), a rolling 12 months period rule or can be based on a governmental tax year (e.g. valid for UK).

Supplementary, the risk of creating a permanent establishment in the host country with all its corporate tax consequences might arise.

Accounting and maintaining of Expat tax assets and liabilities is becoming essential for all companies with employees working on cross border engagements.

- Have you set up an efficient mechanism that tracks employees working on cross border engagements?
- Have you calculated Expat tax accruals based on rational assumptions?
- Have you implemented an Expat tax accounting process?
- Have you set up a corporate Expat tax accounting policy/guideline?
- Have you trained your staff adequately?
- In general: Is your company Expat Tax Compliant?

We can help.

Just contact us.

contact@diener-advisory.com

About

Diener Advisory is a global award winning independent provider in management consulting and interim management solutions for companies and institutions of all industries with an emphasis on finance, controlling and accounting, organization and strategy, business process reengineering, restructuring and transaction advisory and succession counseling.

Diener Advisory has committed itself to a corporate culture based on traditional core values of absolute integrity, diligence and responsibility.

Many years of professional experience and international network, combined with high social and communicative competence leads to a very creative collaboration between client and consultant.

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