



## MBC-Facts: Financial Services

### Accounting

**A company's figures are confidential, thus competent and independent advice is paramount. Our experts support you in all relevant areas. MBC-Special: We do not have unalterable standards.**

**Rather it is completely up to you which tasks you want to delegate to MBC: from Selective Support up to Full Service. You decide!**

Before we get to your figures, let us talk about the services you really need and will make use of. Among others, our services include:

- Financial Accounting
- Accounts Payable/Receivable Accounting
- Payroll Accounting
- Cash Management
- Collection
- VAT-Settlements
- Monthly, quarterly and annual accounts

With our support you will be able to carry out your bookings on your own. Extensive tasks such as accounts and tax returns are prepared by us and included in the monthly premium. We will of course train you in the use of the system. An overview over your advantages:

- Flexible adjustments to the company's needs
- Calculable monthly expenses (The only initial investment needed is the training for the system.)
- No software installation needed
- Data back-up, updates and maintenance are taken care of automatically

### **AbaWeb: innovative, uncomplicated, online**

The interaction of company and trustee should be uncomplicated, efficient and professional. Thus MBC uses the web-based software AbaWeb of the renowned manufacturer Abacus. Accounting can be accessed from any place with an internet connection.

**You are interested in working with MBC? Contact us and we will gladly provide you with an offer!**

### **Your topic was not covered?**

Your questions have not been answered?  
Or you want to know more about our services?  
In a personal meeting you will learn about everything that is important for you.

Contact us via  
info@mbc.swiss or +41 (0) 41 / 781 55 37

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Management & Business Consulting



## MBC-Facts: Financial Services

### Taxes

**As Aristoteles knew already: “The whole is greater than the sum of its parts”. Obviously, this is true even today and describes exactly what strategic tax planning is all about. Therefore, we do not only take care of your tax return, but provide additional support and advice.**

#### **An overview on our tax services**

- Preparation of tax returns, planning and optimization
- Tax advice for natural persons and legal entities
- Audit of investments
- Tax strategies for SME-owners and shareholders
- Tax-optimal succession planning, sale of shareholdings
- Tax-optimized restructuring and reorganization
- Intercantonal tax allocation

#### **VAT-Settlements Switzerland**

- Preparation of quarterly VAT-settlements and their submission
- VAT advice, reimbursement and fiscal representation
- General VAT advice
- We will gladly support you in cross-border VAT-related questions (For example: Which country is the actual place of performance of a service/delivery? Have the necessary invoice details been completed?).

#### **VAT-Reimbursement: What you should reclaim.**

Travel expenses, booth fees and other exhibition costs are subject to VAT. Should your company make use of these services in Germany or Switzerland and does not generate turnover there, we will reclaim said taxes for you. Did you know: We also take care of VAT-reclaims in other countries, such as Austria, Spain, Slovenia or France.

#### **Fiscal representation: We do the settlements.**

When you create turnover in Switzerland or voluntarily opt for VAT-obligation, we will act as your representative before the Swiss Tax Administration and prepare your quarterly VAT-settlements.

When you generate taxable turnover in Germany by good deliveries within Germany or the EU, we will prepare the VAT-pre-registration and annual declaration on your behalf and submit them to the competent tax authority.

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## MBC-Facts: Financial Services

### Advice

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**Rather you decide absolutely individually which tasks you want to delegate to MBC: from Selective Support up to Full Service. You decide!**

Many entrepreneurial challenges require a thorough analysis beforehand. In order to have the necessary overview before taking decisions, MBC supports you in the following areas:

- Accounting advice
- Tax advice and planning
- Audit by long-term and experienced external partners
- Reorganization and restructuring of companies
- Management support
- Implementation of merchandise management systems and IT-solutions for your company
- Acquisition and sale of companies, implementation of succession plans

MBC has more than ten years experience in working for Swiss and foreign clients. We regularly expand our services in the fields of administration and trust and have implemented a multitude of innovative projects and solutions.

You can rely on our experience, our know-how and our motivation to find the optimal individual solution for your company.

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## MBC-Facts: Businesses

### Start-up and founding



**To take on and overcome entrepreneurial challenges is part of the daily lives of owners, directors and managers. However, today entrepreneurs are also confronted with various administrative and (finance-) strategic problems that distract from the real core business and bind resources.**

**MBC offers extensive support, so you and your employees can fully concentrate on the essentials.**

To start a business or introduce own products or services to the market is an exciting challenge. It is of outmost importance to enthuse the relevant target groups swiftly and strategically grounded for your offers and to open up the market.

MBC assists you during conception, development and of course further along the road. We support you with your business plan as well as during the whole foundation procedure. For when your business has been set up, many requirements have to be complied with.

From dealing with authorities, obtaining necessary applications and permits to legal advice – you can rely on our support.

Especially start-ups are confronted with many challenges that are completely new to them. Appropriate personnel have to be chosen, suitable property for the company has to be found and a new concept for the administrative areas has to be developed. But it does not end there:

The implementation of accounting processes and tax planning have to be well structured from the get-go. You can rely on our competence and experience.

MBC supports you as follows:

- Dealing with authorities
- Obtaining applications and permits
- Implementation of accounting and merchandise management systems
- Tax planning
- Legal questions
- Building up the administration
- Looking for property
- Recruiting
- Approval procedures for foreign employees

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## MBC-Facts: Businesses

### Acquisition, takeover and succession plan

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**MBC offers extensive support, so you and your employees can fully concentrate on the essentials.**

When acquiring or taking over a company it is necessary to act target-oriented and strategically. After analyzing the initial situation, a multitude of decisions have to be made to lead a future-oriented and successful business.

Be it obtaining permits, the first shareholder meeting, strategic tax planning or implementation of merchandise management and accounting systems: the experts of MBC are by your side with their extensive expertise and experience.

When implementing and planning succession plans, it is also necessary to take on all important areas strategically and with a plan in mind, in order to have a smooth transition. We offer extensive service in the fields of administration, finance and tax planning or legal advice.

MBC supports you in:

- Acquisition and takeover of companies
- Mergers
- Setting up succession plans
- Implementation of administrative processes
- Finance and tax planning
- Dealing with authorities, obtaining applications and permits
- Implementation of accounting and merchandise management systems
- Legal matters
- Searching for property
- Recruiting

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## MBC-Facts: Domicile

Relocate your headquarters

**In many aspects, flexibility is an integral part of entrepreneurship and plays an increasingly important role when it comes to making groundbreaking decisions. To give our clients more options, we have developed our domicile services.**

Move your headquarters to a place that makes sense strategically. MBC offers you to move your headquarters into Switzerland or within Switzerland to the tax-advantageous cantons Zug, Schwyz and Luzern. You can choose from the following locations:

- Hünenberg (Canton Zug)
- Einsiedeln (Canton Schwyz)
- Zug (Municipality)
- Luzern (Municipality)

We supply the on-site infrastructure, such as offices, workplaces and meeting rooms. No c/o-addresses are registered, you profit from an actual location. Upon your request, we also take care of office administration with secretary service, mail forwarding, dealing with authorities and so forth. Please contact us, we will gladly assist you!

### Exclusively for domicile clients: Digital Office

With our 'Digital Office' service you can access your documents and company-relevant data audit-proof from anywhere in the world. Our offer includes the installation of the web-based software StarFinder as well as scanning and integration of all company-relevant data (emails with attachments, documents, files etc.) from the current fiscal year.

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## MBC-Facts: Business Software

### StarFinder

**IT-solutions have to be tailored to the company, not the other way round. The business software we use facilitates processes, is oriented to the questions of the company and perfectly supports cooperation with us.**

**Be it SME or corporation, we realize tailor-made software-solutions for all sectors and for individual requirements. We know for sure: In cooperation with our versed experts we will find hard- and software which offer you processes and operations tailored to your business.**

You may ask yourself: Audit-proof archive online? Is it really possible? Our answer: Yes, it is!

With StarFinder we have a digital solution so you can easily access all documents and processes in file format. With the integrated full-text-search the requested document is found swiftly and intuitively by means of keywords.

The paperless office can be hosted on your company servers (price on request). Alternatively we offer our service 'Digital Office'. This includes the installation of StarFinder as well as scanning and integration of all relevant data from the current business year.

With StarFinder you can archive all paper processes, such as files, contracts as well as digital data (emails with attachments or files).

Especially smaller companies rely on this software-solution, as StarFinder is scalable and easily customized to the corresponding company situation.

You profit from optimized processes, mobile access from all devices and secure storage. Do not hesitate to request your trial access!



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## MBC-Facts: Business Software

„Das Aktienregister“ (the share register)

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**Be it SME or corporation, we realize tailor-made software-solutions for all sectors and for individual requirements. We know for sure: In cooperation with our versed experts we will find hard- and software which offer you processes and operations tailored to your business.**

Since January 2016 the legal regulations (Financial Action Task Force) for the administration of shareholders are in place. Our business clients (AG/GmbH) are now subject to stricter reporting obligations: All changes regarding shareholders and partners, but also share split and capital increases now have to be reported within four weeks. If this is not adhered to, even voting rights might be lost in the worst case.

MBC immensely facilitates the administration of shareholders. We offer full service as financial intermediary for all clients managing an AG or GmbH.

The programme includes

- Tested functionalities for sovereign shareholder and partner management
- Immense time saving, with a few clicks changes, share split or capital increases are documented

- Reporting system in line with legal requirements
- Audit-proof, each change in data is permanently transparent and verifiable

The installation of the programme, respectively the initial set-up of corporations is assisted by MBC's team. Afterwards you can simply administrate shareholders on your own or transfer the administration to us.

## Das Aktienregister<sup>®</sup>

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## MBC-Facts: Business Software Navision

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**Be it SME or corporation, we realize tailor-made software-solutions for all sectors and for individual requirements. We know for sure: In cooperation with our versed experts we will find hard- and software which offer you processes and operations tailored to your business.**

For warehousing, merchandise management systems or processes, which should cover several production steps or an order process, the use of Navision is ideal. It is a Windows-based programme and is able to solve complex questions of medium-sized and larger companies.

The software allows for the recording and administration of extensive merchandise systems. The implementation and technical processing is done in cooperation with an IT-service provider from our network. MBC provides the accounting conception.

The catch: Navision can project all relevant processes of your company (such as warehouse and incoming and outgoing goods) and connect them with the appropriate accounting programmes. Thus reporting and enterprise resource planning is made simple.

In a private meeting, we will gladly explain the possibilities of Navision in detail.



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## MBC-Facts: Personnel

Recruiting, personnel management and administration

**We are convinced that permanent success is only achievable with the right team. However, it is not a simple task to find fitting employees and permanently fascinate them for your company.**

**For the best results, simply use our personnel services. We cover a multitude of services specifically tailored to your company's needs.**

### Recruiting

Job offers should specifically target people that will sustainably improve your company. To make this happen, MBC's team actively supports you in searching for and selecting fitting applicants. We provide experts and executives that are a perfect fit in every aspect. Just test our service when you have your next vacancy.

### Personnel management

In our complex and interconnected world of work and ever increasing expectations of mobility and flexibility, there are also more and more challenges and problems for those working in the field of human resources. But that should not stop you, as we are at our client's side and assist and advice you even in turbulent times.

### Personnel administration

Administration is a must, albeit an oftentimes time-consuming and extensive one. You do not need to deal with employment contracts, the current situation of social insurances and payroll accounting on your own. Just delegate selected tasks to the specialists of MBC. And you can concentrate on what really matters.

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## MBC-Facts: Property service

Purchase, sale, administration and leasing

**Locational advantages have to be made use of. To optimally harness your advantages, we offer extensive property services.**

**Whether you are looking for property, or want to purchase or lease out – you can always rely on your trust-partner MBC. When a competent property administrator is needed, we will also gladly assist.**

### Purchase and Sale

In cases of purchase or sale of property, it is our responsibility that both parties reach an agreement. Furthermore we support you in legal matters, drawing up a contract, dealing with authorities and the necessary registration with the land registry.

If you are interested in purchasing new property for your headquarters in Switzerland you can also make use of MBC's specialists.

### Administration and leasing

To outsource the administration and leasing of your property is not only a step that requires a lot of trust, it also brings about a lot of administrative work. We take over this work from you and thoroughly care for your property.

### Business apartments in Zug

When it comes to implementing a planned relocation or sending employees to Switzerland for several months, temporarily living in one of our elegant business apartments in Zug is the perfect solution. The apartments have modern equipment, are fully furnished and you can move in immediately. Inform yourself on our homepage or contact us for our current offers.

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## MBC facts: VAT / Corporate Charges

### Tax changes

With the coming into effect of the new VAT law on 01 January 2018, significant changes have been made to two tax regulations for foreign companies:

- In the future, the basis for calculating the value added tax/VAT will be the worldwide sales of a company. Affected hereby are companies that achieve sales in Switzerland and have a worldwide turnover in excess of CHF 100,000. Many companies are therefore required to complete a VAT return for Switzerland.
- From 01 January 2019, companies will also be required to pay a device-independent radio-television fee that is calculated on the basis of the worldwide sales of a company achieving turnover in Switzerland.

This presents some companies with enormous challenges. The MBC team will support you in overcoming these hurdles and advise you competently on possible solutions.

#### VAT liability according to worldwide sales

Will you be required to complete a VAT return in Switzerland in the future? Then let us do it for you! With MBC as your tax representative, you do not need to worry about these administrative issues.

We will prepare and submit the quarterly VAT return for you and advise you comprehensively in important VAT-related matters. As your tax representative, we will serve as your company's point of contact vis-à-vis the Swiss Federal Tax Authority.

#### Radio-television fee for businesses

The new device-independent corporate charge, which will be replacing the current device-dependent fee, will come into effect on 01 January 2019. The new regulation provides that the company charge will in the future be calculated on the basis of turnover.

It is important to note that the turnover in this regard refers to the worldwide sales of a company. In order to avoid negative repercussions, one option would be to set up an independent subsidiary domiciled in Switzerland. We will gladly support you in this endeavour.

#### The amount of the corporate charges, graduated according to turnover (in CHF)

Annual turnover	charge/year
up to 499,999	0
500,000 to 999,999	365
1 million to 4,999,999	910
5 million to 19,999,999	2,280
20 million to 99,999,999	5,750
100 million to 999,999,999	14,240
1 billion and more	35,590

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