

## About us

Rödl & Partner is a leading independent professional advisory firm specializing in multi-disciplinary services for international business organizations in connection with their foreign direct investments. We offer professional services in the following areas:

- > Legal
- > Tax
- > Audit
- > Business advisory

Rödl & Partner has expanded since our foundation in 1977 in Germany into more than 80 wholly owned offices in more than 35 countries of Europe, the Americas, Asia, the Middle East and Africa. With steady growth determined by client demand, we have opened offices where we needed to look after client interests.

Rather than create an artificial network of franchises or affiliates, we have chosen to set up international subsidiaries, and have created one global firm. We share a natural empathy with entrepreneurial, often family-owned companies. They value personal service and like to have advisors close at hand.

So Rödl & Partner has adopted a 'one face to the client' approach – a project manager works directly with our client, helping on all aspects of the matter in hand, and securing any further expertise the issue demands. It is an approach we have invested in conscientiously because we believe it is the best way to support international clients.

## Our Philosophy

The Rödl & Partner business philosophy is as distinctive as our approach to clients. We do not believe our clients' problems fall into separate, neatly-labelled compartments. Our one-stop concept is based on a balance of expertise across a range of core professional areas, combining them seamlessly, and working in interdisciplinary teams. So when a client brings a problem, we listen first, then put together a team that covers the pertinent fields.

Rödl & Partner is dedicated to provide professional help to foreign direct investments and international business transactions. Accordingly, we offer a range of services that answer all the legal, tax and accounting questions that come with it, anywhere in the world. As auditors or business process outsourcing service providers, we seek to provide the parent company and its shareholders with a complete insight

into the financial state of their business worldwide, its current challenges and its opportunities for the future. As lead advisors in tax and business law in the world's major jurisdictions, we offer high-quality solutions to cross-border issues in a fast, cost-effective and transparent manner.

Around our core of professional expertise, we focus our efforts and services on the needs of our clients coming to each specific market. Our multi-disciplinary teams ensure clients to have access to our full range of services in all countries in which we operate. Local services are closely interlinked at global level through a unique team of international project management partners based at our European head office. In planning our own expansion, our philosophy is simple: We do business where our clients do business.

### Budapest office

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Rödl & Partner in  
Hungary

## Rödl & Partner - Budapest

Our office in Hungary was founded in 1992 by Dr Bernd Rödl and as a consequence we have almost 20 years of local experience in audit, tax, legal and business advisory.

Rödl & Partner Hungary is one of the first ports of call for investors in the country when it comes to cross-border investments by foreign multinationals, predominantly companies headquartered in German speaking nations. From the outset, our clients can count on a competent partner, a firm proven in Germany and around the world, and one with an established commitment in Hungary.

Initially based in Győr, western Hungary, in 1998 we moved our office to the heart of Budapest, in order to be closer to our clients. Our classic old Villa in the Andrásy út that was restored over the years now shines with its former splendour, underlining our leading position among the professional services firms in Hungary.

Our dynamic development has allowed us to offer our clients a serious business alternative to the traditional circle of firms. At present, Rödl & Partner has more than 70 professionals at the Budapest office with decades of experience in supporting the development and expansion of our clients' interests. All the expertise required for the individual phases of your business engagement – from company incorporation, to restructuring and expansion to new markets – is available from our

- > [Audit](#)
- > [Accounting](#)
- > [Tax](#)
- > [Legal](#)

professionals, in the Hungarian, German and English languages.

## Tax Advisory and Audit

Our tax advisors assist clients in all aspects – from the preparation and submission of income tax and value added tax returns to the audit of tax assessments, through to the completion of income tax payment obligations of the client's employees. In tax planning, we play an important part in domestic and international tax optimisation of the companies concerned. In addition, we develop and document transfer pricing guidelines, configure tax-efficient holding structures, set up permanent business establishments and represent our clients in tax disputes.

Within our audit engagements, we follow the provisions of the Hungarian Chamber of Certified Chartered Accountants and the international audit guidelines. Of great importance to us is the constant contact with company management, in addition to a client-oriented implementation of the audit and the consideration of an internationally recognised business risk-based audit approach. These processes ensure a high level of uniform implementation of audits in Germany and abroad.

Our audit services includes not only the statutory audit in accordance with national law but also in accordance with International Financial Reporting Standards (IFRS, US-GAAP, HGB), taking into consideration international audit guidelines. We create, or if required, assist in the preparation of Reporting Package reports for parent companies.

## Legal Advisory

Our Hungarian and German lawyers provide our clients with comprehensive national and international legal services, particularly in the areas of commercial law, corporate law, real estate law, civil law, labour law, consumer and data protection, copyright, intellectual property law and construction law.

Our office can undertake tasks such as company incorporation, on-going consultation during business activities and in case of restructuring, legal assistance relating to layoffs and the winding-up of companies. If required, we can perform a partial or full legal (as well as tax and financial) due diligence review of existing companies. We can also take over the management of acquisition or conversion of companies or the transfer of shares (M&A). We also drive the demands of our clients and represent our clients before courts, tribunals, other authorities and in negotiations with unions and works councils.

In coordination with the client, our lawyers prepare the necessary bilingual (German-Hungarian, English-Hungarian) documents, statements and agreements, such as purchase, rental, transportation, business, credit and mortgage contracts, and all the collective and individual labour outputs, including letters of termination and severance agreements.

## Accounting

Our accountants, who have completed either a tax advisor or an accountant's diploma, provide complete support to our clients in the area of accounting.

In accordance with all statutory deadlines, we assume the bookkeeping duties of the client in the Hungarian language.

In particular we provide:

- > [On-going accounting tasks, such as the entries for suppliers, cash and bank receipts](#)
- > [Analytical VAT treatment](#)
- > [Preparation of all tax returns](#)
- > [Preparation and submission of statistical reports](#)
- > [Preparation of financial statements at year end](#)
- > [Reporting](#)
- > [Cash management tasks](#)
- > [Preparation and execution of bank transfers](#)
- > [Preparation of mirror accounts, accounting policies in accordance with the requirements of Hungarian accounting rules or more specifically with the analysis of available documents](#)

The bookkeeping and accounting is carried out using our in-house IT systems, i.e., all print-outs and statements are furnished with the name of the client, the fiscal year and a note as to the utilized software.

## Payroll accounting

As part of the payroll services provision, we assume the data acquisition of new employees, the registering for social security, the preparation of tax returns and contributions in connection with the monthly payroll, the preparation of documents in the event of employee departure and the employee's social security deregistration.

On behalf of our clients we submit the necessary documentation to the pension insurance fund and, for private individuals, assume the preparation of income tax returns and the filing of documents with the tax authorities.

