



www.dmstax.com

Tax Consulting Company



TAX CONSULTING

TRANSFER PRICING

FINANCIAL SERVICES

TRANSACTIONAL CONSULTING

Introductory remarks



Dear Readers

We are pleased to present DMS TAX, a company whose mission is to provide professional services supporting businesses of our clients. That is why from the very beginning of our company's existence we believe that people are the most important and our work should be aimed at helping you in the decision-making process by providing specific solutions.

Working out the above cooperation formula, thanks to which we won for our company domestic and international clients representing various branches of industry, would not be possible without people working in our company, who are its greatest value. Their knowledge, experience and involvement in work allow to realize the aims set by our clients, whereas, we ensure that they improve their professional and business competences as well as develop their teamwork skills.

In accordance with the consistently realized policy of our company's development, we are continuously expanding our knowledge, our technical and IT resources in order to increase our professionalism and work effectiveness and consequently increase the quality of the services provided. Since we think that in every company and in each process one can find a field which can be improved, and at the same time there is an opportunity to constantly perfect the organization in providing services for our clients.

We believe that activities undertaken by our company will help us to meet the growing requirements of our clients.

Dawid Michalak
Partner

Jacek Dobrucki
Partner

Henryk Suhecki
Partner

Values



“In our company, we believe that common values are the foundation of cooperation with our clients and employees. We decided that a common set of values will enable us to create a team of people for whom a shared base will be partnership, professionalism, knowledge, experience and team work.

Partnership

which means for us mutual respect, understanding and trust in work with our clients and employees.

Professionalism

which means for us doing our work with full commitment, conscientiousness and responsibility.

OUR VALUES

Knowledge and experience

which mean for us constant improving of our skills in all fields of our activity.

Team work

which means solving together challenges we face, sharing our knowledge and experience.

Cooperation



Within the worked out formula of cooperation with our clients we agreed that when starting work on a contracted issue, we concentrate on its essence, which means thorough examination of causes for its emergence and possible consequences of its occurrence as well as examination of legal and internal regulations which may influence the issue in question.

Since we think that only individual approach to an issue allows us to prepare a solution which may be effectively used in practice. That is why we always listen to our client's arguments and conclusions which help us understand the principles of organization's functioning as well as limits in implementing a particular type of solution.

Preparing solutions we concentrate on the goal our client is governed by taking particular actions. Starting our work, we examine binding national and international regulations, external and internal standards, judicial decisions of administrative courts and the interpretation line of the ministry of finance. Thanks to such an approach we are certain that the solution prepared will limit tax and financial risks and will reasonably protect the client in case of inspection or audit.

For our aim is the assessment of the risk connected with alternative models of conduct and presenting such a solution which is possible to be applied with an economically reasonable level of costs.

Experience

Supporting our clients we worked on various issues including regulations and standards of both national and international reach. Conclusions coming from these experiences allow us for a comprehensive approach to a created solution and tailoring it to individual needs of our clients, both in the scope of consulting as well as financial services.

We used the above while realizing a project concerning settlements in VAT optimization for a company with foreign participation with the turnover of approximately 0.8 billion PLN annually. Our aim was to diagnose the current situation within the frame of the functioning procedures, pointing to important tax risks and suggesting a solution together with its implementation.

We also worked for a leading capital group on the IT market in Poland in the scope of creating and implementing a transfer pricing policy. Our aim was to diagnose the actual state and to prepare a solution including a detailed description of transactions possible to take place in this group, the principles of their realization (division of functions, assets, risks, costs and documentation), rules for intragroup transfer evaluation and individualized rules for documenting transactions.

We were also asked to prepare a business model related to restructuring business activity of a group of companies from the medical sector. Our company experts and the cooperating legal office personnel prepared four variants of restructuring models, which included separation of financial activity from business activities with the use of a special structure of a partnership.

The projects realized in the scope of consulting services in connection with our financial knowledge allowed us to prepare a model of co-sourcing concerning financial and accounting services. This model assumes the cooperation of a client and our company in running a business activity through one integrated ERP class system. Both the client as well as our experts simultaneously enter and analyse data in many fields, among others in sales, stock management liquidity, accounting, fixed assets, taxes, etc., which are later transformed into reports adapted to client's expectations and needs, which serve for the purpose of profitability evaluation of the business activity.

We trust that our experience to date will contribute to realizations of new projects, which will become new interesting challenges for us and which will enrich our working methods.

Services

Tax Consultancy

Tax Consultancy Department provides comprehensive services in the field of domestic and international taxes. Tax advisors and consultants help our clients prepare solutions whose application in a company will minimize negative and maximize positive tax consequences.

Our services include the following:

- preparation of tax analyses and opinions, including consulting draft contracts and agreements,
- tax planning of business structures,
- assistance in current tax settlements, including help in preparation of tax returns and tax information,
- carrying out tax or court proceedings, including consultancy or court representation on the basis of a granted power of attorney,
- consultancy in relation to settlements of management personnel,
- preparation of internal procedures related to the method of qualification of individual economic events on the ground of tax acts,
- tax audits,
- closed trainings in the field of national and international taxes.

Transfer pricing

Transfer Pricing Department helps our clients manage risks and opportunities resulting from settlements between related entities as well as fulfill formal requirements connected with preparation of tax documentation.

Our services include the following:

- preparation of transfer pricing policy of capital groups,
- preparing comparability analyses concerning evaluation of the market character of transactions made between related entities,
- preparing market analyses concerning assessment of an entity's profitability doing transactions with related contracting parties in relation to comparable companies on the market,
- preparing tax documentation of transfer pricing (national and European),
- audit of tax documentation of transfer pricing prepared by a client, including their preparation procedures and verification of transactions,
- consultancy in the field of intangible services and principles of their settlement, including consulting and planning of group costs' settlements as well as consultancy related to a system of their correct documentation for tax needs,
- consultancy in administrative and judicial proceedings concerning transfer pricing,
- closed trainings related to transfer pricing.



Services

Financial services

Financial Services Department helps our clients in current management of the business activity carried out in the financial and accounting field. Our experts protect the formal side of the business run with simultaneous consulting in the field of financial solutions making its current operations more efficient.



Our services include the following:

- keeping the accounts, including full personnel administration,
- statutory and intragroup financial reporting and intragroup reporting for management goals,
- financial and management analyses,
- bookkeeping consultancy in the area of financial and tax accounting,
- working out internal regulations and procedures within the scope of financial and tax accounting,
- tax risks evaluation for the needs of financial and intragroup accounting (e.g. IAS/IFRS, US GAAP),
- help with preparation of financial statements, tax and ZUS (social insurance) reports, GUS (General Statistical Office), NBP forms and others.

Transactional Consulting

Services in the field of transactional consulting are provided by experts from respective departments of our company. We believe that the combination of knowledge and experience of employees specializing in various fields will allow a comprehensive and effective preparation of solutions related to restructuring, organizational changes, investment purchases and other activities where an interdisciplinary approach is required.

Our services include the following:

- due diligence analyses at takeovers or mergers of business entities,
- planning the structure of assets takeover transactions of joined or divided entities,
- planning or consulting sessions for business structures from a perspective of their tax effectiveness on the ground of domestic or international tax regulations,
- planning or consulting restructuring of dues and liabilities connected with assets acquisition or security on property,
- planning or consulting transactions on the commercial real estate market, including planning tax-optimal activities of purchasing and selling of real estate by special purpose entities.



DMS TAX Sp. z o.o.
Tax Consulting Company

office@dmstax.com
www.dmstax.com

DMS TAX Sp. z o.o. is entered into a National Court Register kept by the District Court for Wrocław Fabryczna in Wrocław VI Commercial Division of KRS (National Court Register). The initial capital amounts to 50,000 PLN and was fully paid up.

DMS TAX Sp. z o.o. is entered on a list of entities entitled to provide tax consulting services.

Management Board:

Jacek Dobrucki - president of the management board

Dawid Michalak - vice-president of the management board

Henryk Suhecki - vice-president of the management board

NIP 894-28-25-006 | KRS 0000231073 | REGON 020041354