

**PROXY FORM**

**for**

**Certified Management Accountants**

**according to the Austrian Certified Management Accountant Law of 2006**

**(Only valid for members of the Austrian Professional Association of Management Consultancy, Accounting and IT of the Austrian Economic Chambers)**

##### **August 2020 Version**

Appointer:

Fiscal authority:

Tax no.:

Appointee:

**Mandate and Proxy**

I (we) appoint Mr/Ms/Co. ………………………………………., certified management accountant, based on the documents provided by me (us) and the information given by me (us), which are complete and accurate, within the framework of Section 3 of the Austrian Certified Management Accountant Law (BiBuG) with (please delete as appropriate):

* Cash-relevant accounting (administrative accounting) including payroll accounting and the creation of balance lists for companies and cash-basis accounting as defined in Section 4, Para. 3 of the Austrian Income Tax Act (EStG);
* Creating a short-term income statement
* Closing accounts (creating balance sheets) according to Austrian commercial law or other legal provisions within the framework of the characteristics determined in Section 221, Para. 1 in connection with Section 221, Para. 4, 6 and 7 of the Austrian Commercial Code (UGB), Federal Law Gazette (dRGBl.) p. 219/1897.
* Consulting in matters of employee tax adjustment, and formulating and submitting employee tax adjustment declarations to the federal fiscal authorities as a messenger, even electronically, excluding any representation;
* Electronic submission of annual financial statements to the commercial register according to Section 9, Para. 1 of the regulation of the Federal Minister for Justice on electronic legal transactions (ERV 2006).
* Representation in fiscal and criminal fiscal proceedings for federal, state and municipal charges, excluding representation before federal fiscal authorities, administrative courts and the Higher Administrative Court (VwGH)
* Electronic access to files of the federal fiscal authorities and social insurances (WEBEKU), both in Austria and abroad, as well as filing back-payment applications, accepting money and money's worth on my (our) behalf;
* Representation and submission of declarations regarding periodic sales tax returns and recapitulative statements, as well as declarations regarding the use of credits
  + Filing back-payment applications and assignments as well as payment facilities in regard to recapitulative statements
  + Requesting certificates and confirmations, even from fiscal authorities and social insurance bodies;
* Authorisation to receive documents as defined by Section 9, Para. 1 of the Austrian Delivery Act (ZustG) (delivery proxy);
* Representation including submission of declarations regarding payroll accounting and payroll-related charges as well as representation within the framework of a joint check of all payroll-related charges and not representation in appeal proceedings
  + Submitting declarations/notifications to and accessing data and documents with regard to the BUAK (construction workers' annual leave and severence pay fund)
  + Access to the Austrian list of indemnifying liability companies (HFU list) and filing necessary applications including utilization dispositions for liability amounts
  + Filing back-payment applications and assignments as well as payment facilities in regard to payroll charges
  + Filing municipal tax statements
  + Requesting certificates and confirmations, even from fiscal authorities and social insurance bodies;
* Cost accounting (calculation);
* All consulting services related to the above-mentioned items;
* Use of the SVA (social insurance of commercial businesses) online services and consulting in matters of premium, insurance and benefits of social insurances (downloads and access to the SVA online account)

Social insurance number (date of birth) of the client: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_;

* I hereby grant my consent as defined in Art. 6, Clause 1a of the General Data Protection Regulation (GDPR) for data processed by the social insurance of the freelancer to be disclosed and/or transferred to the appointee for purposes related to insurance and registration matters.

This consent can be revoked at any time by contacting … (please include the relevant contact data).

* I hereby declare my consent for documents of the SVA to be delivered to the appointee as defined by Section 9, Para. 1 of the Austrian Delivery Act (ZustG) (delivery proxy).
* Consulting and representation at legally recognized churches and religious societies in matters regarding premiums;
* Representation at the Austrian Public Employment Service (AMS), professional associations, regional tourism associations and other authorities and administrative authorities responsible for business matters, insofar as these are directly connected to the above-mentioned tasks to be carried out for the same client;
* Representation in matters of chamber contributions at legal special interest groups and
* All activities according to Section 32 of the Austrian Trade, Commerce and Industry Regulation Act (GewO).
* Representation in all matters related to the registration and deregistration of cash registers;
* Consulting and representation in matters related to the Register of Beneficial Owners including the reporting of the beneficial owner on the basis of the information provided by me and the identification and verification of the beneficial owner;
* Mediation.

Insofar as nothing else is agreed, the working relationship is subject to the General Terms and Conditions for Certified Management Accountants of the Austrian Professional Association for Consulting and IT in its current published version, which can be downloaded at [www.rechenstift.at/agb](http://www.rechenstift.at/agb).

This proxy shall be valid with all natural and legal persons,

fiscal authorities, authorities, administrative bodies, courts, tax consultants and chartered accountants,

leasing companies, banks, credit institutions and building and loan associations,

investment firms as well as other legal entities and, particularly, also authorizes access to and/or requesting files, verdicts, records, expert reports as well as other documents and making copies thereof.

**DECLARATION TO RELEASE BANKING CONFIDENTIALITY**

Reg.: account(s) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, IBAN \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, BIC \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_,

held in the branch(es) (place) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

I (we) herewith release the credit institution ……………………………………………………………. in accordance with Section 38, Para. 2, Clause 5 of the Austrian Banking Industry Act (BWG) vis-á-vis Mr/Ms/Co. …………………………………………………………………., certified management accountant, from their banking confidentiality until revoked in writing.

Particularly, I (we) agree that all necessary information related to the above-mentioned account(s) is provided.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Account holder

Furthermore, you shall be authorized to transfer the mandate completely or partially to another certified management accountant or tax consultant and chartered accountant (substitution) and/or to pass on the proxy (sub-proxy). This proxy shall remain valid beyond the death of the appointer, contrary to Section 1022 of the Austrian Civil Code (ABGB). Finally, the proxy shall remain valid with the respective assignee after possible reorganizations of the company of the appointer and/or the firm of the appointee.

It is expressly stated that this proxy shall not revoke any proxies granted to a tax consultant and chartered accountant.

It is agreed that all disputes arising from this mandate and/or proxy relationship shall be subject to the locally responsible district court at the place of business of the certified management accountant. Austrian law shall apply.

Remuneration shall be agreed in a separate agreement.

ID check according to Section 34 of the BiBuG in connection with Section 14 of the regulation on the execution of certified management accountant professions of 2014 of the President of the Austrian Economic Chambers:

Mr/Ms ………………….………… proves his/her identity by:

Type of ID:

ID number:

Issuing authority:

Date of issue:

Unless the same person as the client, the commercial proprietor is:

……………………………….

............., on .............

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Mandate and Mandate and

Proxy appointer Proxy appointee

**NOTE:**

Accountants, payroll accountants and certified management accountants as defined by the BiBuG are obliged to observe the following due diligence obligations against the background of combatting money laundering and terrorism according to Section 34 of the BiBuG in connection with Section 14 of the regulation on the execution of certified management accountant professions of 2014:

* Determining and checking the identity of the client using as a basis documents, data and information that stem from a credible, independent source. Presentation of current, official photographic identification usually suffices in order to determine the identity.
* Determining the identity of the commercial proprietor by means of adequate measures that correspond to the overall perceptible risk of the business relationship. The measures shall make the proprietary and controlling structure of the client comprehensible.
* Should the client not act in their own name, the commercial proprietor shall also be subject to obligatory identification.
* Should the client and/or the commercial proprietor be a firm, company, or other legal person, conclusive, up-to-date documents, such as an extract from the commercial register, are to be provided. Moreover, official photographic identification of those persons permitted to represent the company are to be provided.
* Requesting information about the purpose and intended nature of the business relationship.
* Executing measures that guarantee the risk profile currency of the business relationship.
* Executing procedures in order to determine whether the client is a politically exposed person as defined by the respectively valid exercise regulation.

Simplified due diligence obligations are provided by Section 16 of the regulation on the exercise of certified management accountant professions of 2014, particularly regarding collective accounts, which are kept by notaries or other freelance representatives of legal professions from EU member states or third countries as well as regarding national public authorities.

Increased due diligence obligations are provided by Section 17 of the regulation on the exercise of certified management accountant professions of 2014, particularly regarding transactions or business relationships with politically exposed persons.