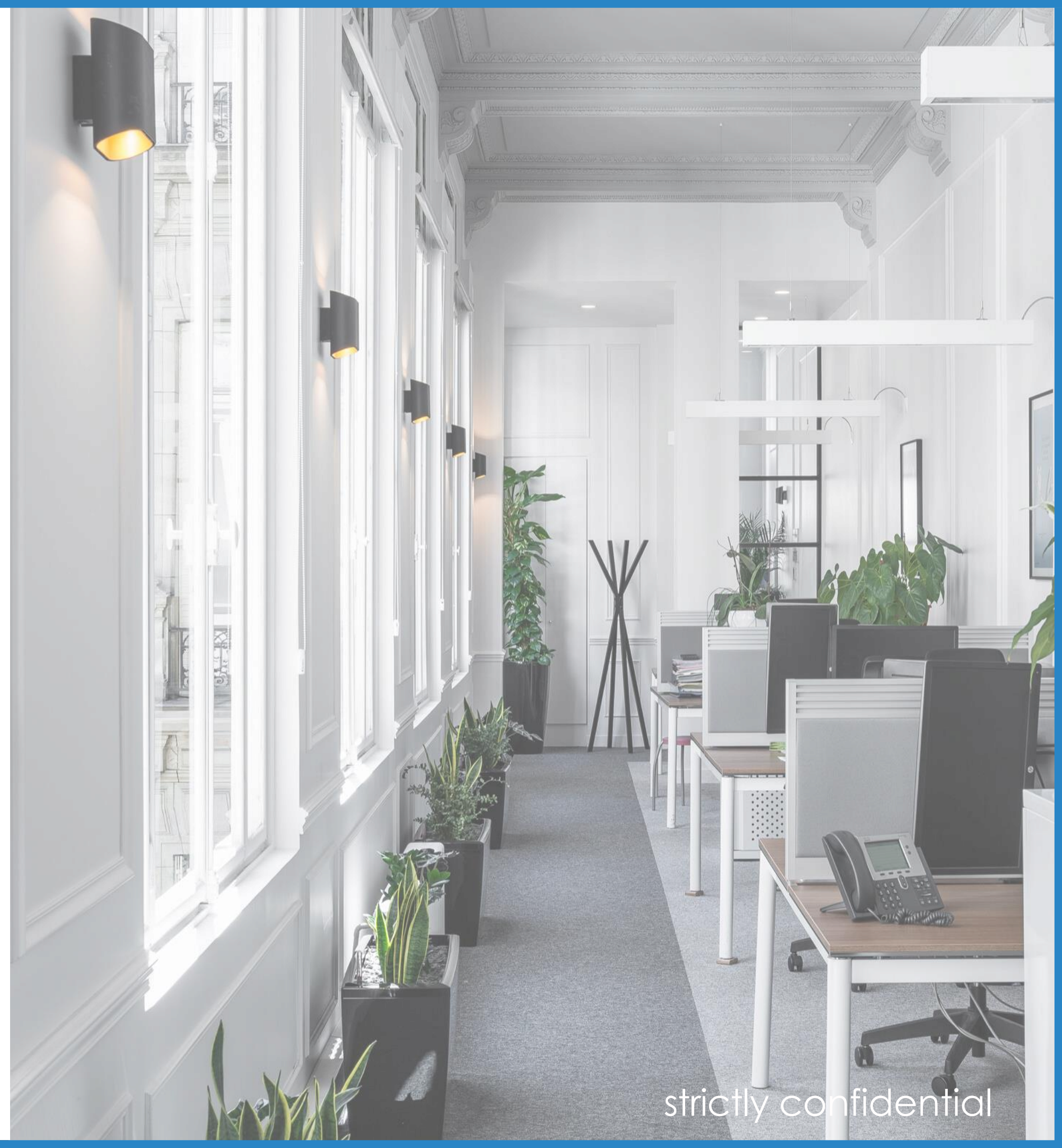




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strictly confidential

- **Why opening a company?**
- **When does this become an obligation?**
- **Permanent establishment**

What type of corporation ?

- **Liaison Office : often a bad idea...**
- **Branch or...**
- **subsidiary**

What is the process of incorporation ?

- **Share capital, address, Ceo, name of company, and a bank : key factor**
- **how**
- **Timing**

TAXATION

- **Corporate Income tax**
- **Research Development Tax credit 30%**
- **Relations between mother company and subsidiary :
establishing rules**

EMPLOYEMENT

- **The social law is more in favour of business**
- **Employment costs**

Antony GOICHON, Partner



After an initial experience of two years in England, and ten years within Big Four, Antony is created AUDIT CPA.

Antony mainly deals with international clients as well as French clients with high potential or development (start up).

Antony is a Registered Chartered Accountant and Statutory Auditor, with a Diploma of Chartered Accountancy.

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Lorenzo CARUFO, International Division Manager



A chartered accountant with a degree in France and a Commercialista diploma in Italy, he assists and advises international clients wishing to develop their business in France.

Lorenzo started his career in Italy as a chartered accountant (commercialista) and he also worked in the financial department of listed companies. In France, he managed international teams in renowned Parisian firms. During his assignments, he managed the finance department of subsidiaries of foreign groups.

Lorenzo is a Chartered Accountant, with a Diploma of Chartered Accountancy in France and Italy.

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- Skills to support you at every stage in the life of your company

ACCOUNTING

- Bookkeeping
- Standardized engagements (limited submission, limited review, audit).
- Agreed missions (certificates, cost accounting, forecasts, etc.)
 - Budgets, reports.
- CIT (Corporate income tax), VAT, PIT/ Property wealth tax (Personal income and real estate tax).
- Assistance with controls : fiscal, social, DGCCRF (General Directorate for Competition Policy, Consumer Affairs and Fraud Control)



AUDIT

- Legal audit and certification of the annual accounts.
- Office of the Commissioner of Contributions.
- Fusion commissioner's office.
- Office of the Commissioner for Transformation.
- Office of the Special Benefits Commissioner.



LEGAL

Establishment of all tax returns for French companies and permanent establishments of foreign companies.



SOCIAL, PAYROLL, HR

- Financial due diligence.
 - Strategic Review.
- Identification of targets and potential buyers.
- Elaboration of the investment memorandum.
 - Negotiation/closing



A FEW NUMBERS



15 M€ turnover



150 consultants



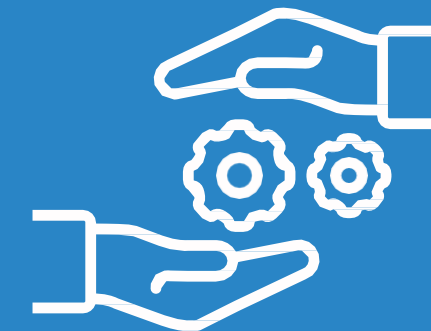
67th accounting firm in France



6 offices in France



+ 2.500 customers



9 partners



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