



ETL
GLOBAL

ETL GLOBAL

INDEPENDENCE, EXPERIENCE, AND AN INTERNATIONAL OUTLOOK.



**ABOUT
US**



ALWAYS HERE TO SUPPORT YOU

ETL
GLOBAL



ETL GLOBAL GROUP.

CONFIDENCE, RELIABILITY, QUALITY AND ALL THE ADVICE YOU NEED.

ETL GLOBAL is a leading international group that specialises in providing tax advice, legal, and consultancy services to SMEs and the middle market in Spain and Europe.

With a vocation to cater to small and medium-sized companies, ETL GLOBAL is an established benchmark in the global business world.

ETL GLOBAL's most outstanding advantage is its close relationships with clients.

This close working relationship, coupled with our talented people, has convinced thousands of small and medium-sized companies in more than 50 countries to rely on us.

Originating in Germany and backed by almost 50 years of experience, the company is governed by an orderly growth strategy and a quest for excellence. In 2014, it started integrating prestigious firms and renowned professionals in Spain with the goal of securing a similar leading position in Spain as it holds in Germany: no. 1 in advice to SMEs.

ETL GLOBAL in figures



*International Accounting Bulletin 2024

**Expansion Newspaper April 2024

Internacional Group



- | | | | | | |
|------------|-------------|---------------|-------------|----------------|-------------|
| ALBANIA | CHINA | SPAIN | ICELAND | PAKISTAN | SWITZERLAND |
| GERMANY | CHILE | UNITED STATES | ITALY | PERU | THAILAND |
| ANDORRA | CYPRUS | ESTONIA | JAPAN | POLAND | TAIWAN |
| ARGENTINA | COLOMBIA | PHILIPPINES | LATVIA | PORTUGAL | TURKEY |
| AUSTRALIA | SOUTH KOREA | FINLAND | LITHUANIA | UNITED KINGDOM | UKRAINE |
| AUSTRIA | CROATIA | FRANCE | LUXEMBOURG | CZECH REPUBLIC | URUGUAY |
| BANGLADESH | DENMARK | GREECE | MALAYSIA | ROMANIA | VIETNAM |
| BELGIUM | ECUADOR | GUATEMALA | MALTA | RUSSIA | |
| BRAZIL | UNITED ARAB | HUNGARY | MEXICO | SERBIA | |
| BULGARIA | EMIRATES | INDIA | NORWAY | SINGAPORE | |
| CAMBODIA | SLOVAKIA | INDONESIA | NEW ZEALAND | SOUTH AFRICA | |
| CANADA | SLOVENIA | IRELAND | NETHERLANDS | SWEDEN | |

ETL GLOBAL In Spain and Portugal

Since its start on the Iberian Peninsula, ETL GLOBAL has integrated renowned professional practices to provide a premium-quality, comprehensive service throughout Spain and Portugal.



OUR
OFFICE

Moreover, with support from its international partners, all ETL GLOBAL group professional practice members in Spain and Portugal can provide services to their clients abroad.

ETL GLOBAL, specialization in multiple productive sectors



- Food and hospitality
- Commerce
- Sport, sports companies, and athletes
- Family-owned businesses
- Energy (fossil fuels, renewable gases...)
- Non-profit entities
- Franchises
- Holding and property companies
- Hospitals and pharmaceutical sector
- Industry
- Real estate and construction
- Audiovisual sector
- Public Sector and local administrations
- Wine sector
- Financial services
- Startups
- Technology and telecommunications
- Transportation and logistics
- Tourism and recreation
- Urban planning

A small office open to the world

In 1971, Franz Josef Wernze opened the ETL tax advisory office in Essen (Germany). ETL stands for European Tax and Law. Within a few years, the firm has earned an excellent reputation, providing services to a growing number of small and medium-sized industrial and service sector companies in Germany. It has enjoyed significant success in the German oil distribution sector.

Right from the start, and with great foresight, Wernze and his team concentrated on integrating into the teams at the companies they advised. They also focused on small and medium-sized companies rather than just large organisations. And the strategy paid off.

Nowadays, ETL GLOBAL, which was renamed with the launch of the internationalisation process, is experiencing worldwide growth and continues to integrate partners who retain their independence, autonomy, and personality and look upon a close relationship with the client as a differential value.



“ ETL GLOBAL: the go-to for SMEs in MORE THAN 50 countries ”



**OUR
SERVICES**

ALWAYS HERE TO SUPPORT YOU

ETL
GLOBAL



ETL GLOBAL GROUP

VARIED SERVICES BUT ONE
WORK METHODOLOGY





Each success of our clients is experienced as a success of an entire multidisciplinary team whose work is based on closeness, honesty, transparency, independence, and a commitment to service.



“ The hallmarks of our relationship with ETL GLOBAL are excellent service, a close relationship with the team, the ability to adapt and the actions they have proposed. They have helped us to grow as an organisation. ”

Sebastián Pachón López
Director of Financial Management
and General Services
Fundación Manantial, Madrid

ETL GLOBAL commits to always supporting its clients with premium-quality, tailor-made services and solutions that keep them on the path to growth.

Tax

ETL GLOBAL provides comprehensive, specialised tax consultancy services throughout the process, from personal answers to questions to opinions, plans, statements, responses to demands, assistance during checks and inspections, filing administrative appeals, and legal defence.

OUR SERVICES

- Cryptocurrency tax advice
- Blockchain
- Tax audits and inspections and sounding out corporate sales and acquisitions
- Preparing all types of tax returns and statements
- Tax consolidation
- Compliance with corporate accounting obligations
- Tax deductions in the performing arts sector
- Indirect taxes (VAT, Property Transfer Tax, AJD...).
- Special taxes
- Hydrocarbon taxes
- Corporate and Personal income tax
- Regular information about changes to tax regulations
- Non-residents in Spain
- Other direct and local taxes
- International tax planning
- Transfer prices
- Documenting related-party transactions
- Canaries tax scheme
- Foral tax regulations
- Tax disputes
- Tax consolidation

PROCEDURE

- Processing demands and additional statements
- Tax disputes in all courts
- Inspection. Assistance and representation
- Management procedures
- Administrative appeals and claims

INHERITANCE AND DONATIONS

- Tax planning reports in accordance with the law in force.
- Advice, preparation, and assistance in the signing of inheritance deeds, applying the applicable tax benefits to optimise tax on the inheritance.
- Settlement of the Tax on Successions and Donations.

FAMILY-OWNED BUSINESSES

- Amendments to wills and articles of association.
- Family office: asset management and family matters.
- Family protocol
- Succession management.
- Comprehensive tax advice on inheritance and donations.



Legal

The legal system is increasingly complex, and potential restrictions on business activity require increasing specialisation and constant attention. Hence, we prefer to build lasting relationships with our clients based on transparency and mutual trust.

Because of its structure and expertise in different production sectors, ETL GLOBAL offers legal advice in the main branches of law, including preventive advice, drafting documents and mandatory contracts, mediation and arbitration, legal management in litigious proceedings, and more.



- Banking law
- Civil law
- Bankruptcy law
- Family and inheritance law
- Competition law
- Gambling and betting law
- Insurance law
- Sports, e-sports & entertainment law
- Digital law, intellectual
- Property
- Tax law
- Fundamental rights

- Real estate law
- Private international law
- Labour and employment law
- Commercial and company law
- Economic criminal and criminal law
- Pharmaceutical law, litigation, and arbitration
- Public law
- Planning law
- Legal advice for the wine production sector

Outsourcing

ETL GLOBAL offers outsourced services such as financial accounting and labour management to ensure companies comply with their obligations and minimise operating costs.

ACCOUNTS MANAGEMENT

- Tax-accounting advice to companies and private individuals
- Forensic and financial accounting
- Preparing financial accounts
- Back Office
- Treasury management
- Audit assistance
- Financial statements
- Bookkeeping.
- Form 720

TAX MANAGEMENT

- Complete and submit monthly, quarterly, and annual tax statements:
 1. VAT
 2. Income tax (IRPF)
 3. Withholdings
 4. Information statements
 5. Intracommunity transactions
 6. Immediate information supply
- Corporate tax
- Special taxes
- Property tax
- Related-party transactions
- Census registrations, cancellations

and Modifications

- Review and manage electronic notices
- Advice and intermediation in tax inspections
- Process year-end tax closes
- Information on changes in current tax regulations and recurring advice

PERSONNEL AND PAYROLL MANAGEMENT

- Payroll management
- Preparation and presentation of official social security forms
- Work incident management (joiners, IT leavers, holidays)
- Termination and layout management
- Drafting and adaptation of employment contracts
- Management of social benefits and other compensation
- Application of collective agreements
- Remuneration systems (flexible, variable, etc.).
- Calculating compensation

SUBSIDIES

- Selecting subsidies and grants in different branches of activity in the client's specific interests.
- Prepare customised reports containing the requirements, submission deadlines, regulations, and documentation required to apply for the grant.
- Process applications and arrangements with Public Administrations.
- Track the status of grants and subsidies until they are obtained.



Consulting

Professionalise management, optimise resources, digitalise the business model, drive brand recognition, adapt the commercial activity to new channels and markets, structure the organisation and attract talent, launch an expansion process... Many new requirements appear over time in all companies.



DIGITAL STRATEGY

- Web and e-commerce services

MANAGEMENT SUPPORT

- Management support
- Individual and collective conflict
- Labour due diligence
- Equality plans
- Workplace harassment plans
- Processes and organisation
- HR-talent management
- Recruitment

RISK MANAGEMENT BRAND AND PATENT PROTECTION

- Inventions
- Utility models
- Vigilance

DEBT RECOVERY SERVICES

- Friendly solutions
- Preliminary management
- Judicial management

DEBT MANAGEMENT

- Real estate and vehicle recovery, etc.
- Administrative management, registration, tax, contracts, etc.
- Rent and payment management.

CONSULTANCY AND ACQUISITIONS_PORTFOLIO

- Recovery strategies.
- Portfolio purchase and sale analysis.
- Team training

INSURANCE (BROKERAGE)

IT SERVICES

Specialised units



Real Estate

ETL GLOBAL REAL ESTATE has a team of consultants and lawyers who specialise in real estate law. They have great expertise and more than 30 years of experience in property transactions, rentals, investments, and other property-related matters. This means we can offer a broad range of services throughout Spain and Europe.

We advise all types of real estate companies by obtaining the necessary reports, studying charges on the property, borders, ownership, community standards, planning status, administrative permits and consistency between the cadastre, the property registry, and the physical reality of the estate.

- Conveyancing
- Leases
- Property business transactions
- Investments
- Tax consultancy



Entertainment

ETL GLOBAL ENTERTAINMENT was created to group the ETL GLOBAL member firms that offer tax, labour, and legal services to audiovisual productions and live shows in the Performing Arts.

ETL GLOBAL encompasses practices and offices with extensive experience in the sector and more than 30 years of experience, when the Cinema Law was enacted, to offer services to both sector companies and any other entrepreneur wanting to maximise returns by financing creative works without running a business or taking financial risks.



Family Business

The specialised **ETL GLOBAL FAMILY BUSINESS** unit was created to offer specific advice to family businesses embarking on the procedure of business succession to a second-generation or third party.

In the case of Family Businesses, where individual and collective wishes are based on family, business and patrimonial aspects, it is essential to organise the succession process through a **STRATEGIC FAMILY PLAN** as the foundation on which the continuity scenario is built. A team of professionals and experts in the field is essential when preparing this family strategic plan and in subsequent steps.

Specialised units

Health

ETL GLOBAL HEALTH is an innovative new advice scheme for the health sector. It offers technological solutions focused on tax, labour, corporate, and legal areas. The objective of this network is to connect offices that offer specialised advice to these professionals.

- Multiple mercantile-corporate consultancy services
- Accounting and financial management
- Cash flow management
- Management analysis and internal auditing
- Real estate activity
- Tax consultancy
- Preparing tax settlements
- Numerous legal consultancy services
- Foreign services
- Advice on data protection: LOPD and GDPR
- Other economic and tax services
- Labour consulting and other services
- Payroll management
- Payroll and social security
- Services related to recruitment

M&A

ETL GLOBAL M&A's professional team works to achieve our client's objectives by helping with development plans. It is supported by an extensive range of national and international professionals within the ETL GLOBAL group.

M&A AREA

- Active search for potential buyers/sellers to cater for each client's needs.
- Company valuations.
- Preparing documents and reports to present the company (sales brochure, teaser).
- Confidentiality agreement
- Advisory and negotiation services.

- For the sale-purchase process: Letter of intent, accounting due diligence, legal, tax and technology, sale and purchase agreements, and additional agreements. We work in close collaboration with the ETL GLOBAL group offices that specialise in this area.

CONSULTANCY AREA

- Economic and financial consultancy
- Financial restructuring plans.

International Desks

In our globalised world, companies grow across borders, which requires addressing ever-changing legal obligations in numerous areas. It is a difficult task, particularly for SMEs without their resources abroad.

ETL GLOBAL is qualified to assist companies by providing advice in their own languages and business cultures.

French Desk



German Desk



Italian Desk



ETL GLOBAL offers its clients a team of experts and a strong international team in more than 50 countries. These teams harness their international experience to assist companies in their internationalisation process. With branches in Spain, ETL GLOBAL drives foreign enterprises' business.

UK Desk



Czech Desk



Slovak Desk



Global Mobility

In the context of globalisation and increasing business relocation, companies increasingly require international travel for their workers. This is due to the reinforcement of migration policies in many countries and for frequent travellers, thus increasing their regulatory requirements.

It is vital to understand the regulation from a transversal perspective, taking into account its implications in the labour, fiscal, and legal fields, in order to correctly establish mobility policies within the organisation.

- International work permits: for highly qualified workers, self-employed or employed foreign workers, intra-company transfers, visas, etc.,
- International social security: social security obligations, bilateral and special agreements.
- Golden Visa Spain: residence visa for investors.
- Expatriation policies: mobility protocols, tax planning, compensation criteria, among others.
- International tax advice: tax planning and optimisation, as well as ensuring compliance with tax obligations.





**Growing
Together.**



Tax · Legal · Consulting

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