Bennett (Construction) Limited ("Bennett"), an Irish family owned construction business, first established in 1917, has built its reputation on its client focus. It has extensive experiences over a wide range of construction activities including commercial, industrial, healthcare and pharmaceutical, residential, restoration/refurbishment and hospitality projects for both multi-national and local clients. Bennett projects such as the Westmeath Civic Office was winner of the Opus Architecture and Construction Awards 2009 and the CHQ Building in Dublin was winner of the Best Conservation Project 2008.

Having previously set up branches in the UK and Abu Dhabi, Bennett first contacted DEinternational Ireland in 2010 to seek general advices in regard to the setting up of a construction business in Germany. Following an initial meeting, DEinternational Ireland advised Bennett on a number of matters including:

- Advice on various corporate structures and in particular the formation of a German company with limited liability (GmbH), taking into account information supplied by DEinternational Ireland
- Appointment of a German solicitor to assist in the formation of the German subsidiary
- The German corporation tax rate of 15% and the additional trade tax charged by local communities
- Compliance with German tax and local regulations
- The registration for tax in Germany and the application for an exemption from the German construction withholding tax. Although the German construction withholding tax is 15%, which is much lower than the Irish 35% Relevant Contract Tax, the exemption still means a considerable easing of the financial burden on Irish companies working in the construction sector in Germany
- Notification to German customs of the employees who were sent from Ireland to Germany
- Registration with SOKA-Bau, a holiday fund for workers in the construction industry established to make sure that workers posted to Germany receive the same holiday pay as German employees
- Completion of forms A1 issued by the Department of Social and Family Affairs, to ensure when posting employees to Germany and other EU member states from Ireland that contributions to the social security system don’t have to be paid in Germany. The company must be able to show the certificate when requested by inspectors from German authorities.

In addition, DEinternational Ireland has supported many Bennett subcontractors to ensure compliance with the German regulations whilst working in Germany.

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