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# TAX LAW

## CLIENTS AND GENERAL OVERVIEW

We advise medium-sized companies and multinational groups, family-owned companies and their shareholders, listed and unlisted stock corporations, corporations under public law, public authorities and foundations, start-ups and venture capital funds, as well as strategic financial investors from Germany and abroad. Wealthy private individuals and banks also form part of our tax law client base.

Our Tax Team develops tailored, tax-optimised solutions and structures for M&A and real estate transactions and their financing, and for the reorganisation and restructuring of companies and groups. We advise on asset planning and corporate succession, as well as on foundations and non-profit law. We are there to support our clients during external audits, objection procedures and proceedings before fiscal courts. We provide ongoing tax advice on all tax issues, including in the key tax areas of VAT tax, company valuations, the design and restructuring of pension schemes and international tax law. Our accounting and tax compliance activities are of note.

## WHAT SETS US APART

Many of the experienced professionals of our Tax Team have multiple qualifications (in particular as lawyers, tax advisors, auditors or with a diploma in finance (*Diplom-Finanzwirt*)), and all have extensive experience with the tax challenges that typically confront companies, investors and wealthy individuals. We work closely with our legal experts from other areas of law, especially in the fields of corporate, real estate, banking and finance, and labour law to provide comprehensive, tailored solutions for our clients. We advise internationally active companies and investors, too, cooperating closely with the tax experts from our foreign offices and with first-class international correspondence law firms to find practical, commercial solutions for all matters that arise.

## Audits / Valuations

- Evaluating tax-relevant assets in M&A transactions
- Evaluating tax-relevant assets for corporate succession planning
- Tax accounting law and deferred taxes

## Occupational pensions

- Designing implementation models for your specific company
- Optimising/reorganising existing pension schemes

## Financing

- Tax-optimised structuring of acquisition finance
- Tax structuring of project finance
- Providing tax advice on debt finance and securitisation
- Tax structuring of leasing and factoring

## Real estate tax law

- Tax-optimised acquisition and finance structures
- Tax due diligence assessments
- Structuring contracts, especially the tax provisions
- Optimising tax savings on property transfers
- Avoidance of business tax risks
- Advising in relation to tax declarations, tax returns
- Financial accounting
- Ongoing assistance with tax and accounting compliance

## International tax law

- Advising on cross-border tax law (relocation of functions, exit tax, add-back taxation)
- Advising on transfer pricing systems
- Optimising the taxation of permanent establishments
- Advising on double taxation treaties
- Providing advice with respect to inbound and outbound investments
- Advising on settlement or establishment

## M&A transactions

- Structuring M&A and private equity transactions
- Structuring leveraged buy-outs (LBOs), management buy-outs (MBOs) and management buy-ins (MBIs)
- Tax due diligence
- Structuring the tax aspects of agreements (especially the tax provisions)
- Post-acquisition reorganisation and restructuring

## Employee participation

- Designing employee participation programmes
- Designing stock option plans

## Succession planning

- Tax-optimised corporate succession
- Succession planning for private assets
- Providing tax advice to family offices

## Audits and litigation

- Providing support during external audits
- Objection proceedings
- Management of cases before the fiscal courts, including appeals to the German Federal Fiscal Court (Bundesfinanzhof)
- Advising on tax offences and providing representation in criminal tax procedures

## Reorganisation / Restructuring of groups

- Optimising group structures for maximum tax savings
- Loss utilisation strategies
- Selecting the best legal form from a tax perspective
- Corporate transformations (national and cross-border)

## Advising foundations, non-profit law

- Establishing foundations
- Providing tax and foundation law advice to foundations on their current business
- Dissolution of foundations
- Advising on foreign foundation structures

## Tax risk management

- Establishing tailored risk control procedures for clients and analysing existing procedures
- Advising on tax compliance management systems
- Tax due diligence reviews

## VAT tax

- Advising foreign companies on restructuring in Germany
- Assessing cross-border supply and service relationships and optimising them from a tax-savings perspective
- Advising foreign companies on their tax declaration obligations
- Advising foreign companies on registration under EU MOSS (Mini One-Stop Shop) procedures
- Preparing public corporations for the application of § 2b German VAT Act (UStG)
- Advising on external audits and managing proceedings before fiscal courts

## Customs

- Advising foreign companies on entry into the EU Internal Market
- Providing advice on the legal procedures associated with the cross-border movement of goods

## Russia

Investors rarely find it easy to comply with Russian tax law. Likewise, it is often difficult to ascertain how Russian tax law will be applied. Yet the sanctions imposed for infringements can be severe. Our experienced tax advisors provide reliable and prudent advice on all aspects of Russian tax law: from general questions, to the taxation of natural and legal persons, from the tax aspects of proposed investments or transactions, to support with tax audits.

We also have extensive experience with customs law, e.g. with customs clearance, and export and import agreements. Our track record with respect to the import of technological equipment is particularly strong.

### AT A GLANCE:

- Taxation of natural persons and companies
- Tax planning and structuring of investment projects
- Tax aspects of the sale and acquisition of companies
- International taxation treaties, including double taxation treaties
- Expert opinions on tax audits and assisting with objection proceedings in relation to tax audit findings
- Customs clearance on imports
- Agreements with customs agents and freight forwarders
- Export and import agreements, broker agreements
- Planning and structuring investment projects, especially those involving the import of technical equipment (including as a contribution to the share capital) and leasing agreements
- Out-of-court resolution of disputes
- Representation in and out of court in the case of disputes (in cooperation with our Litigation & Arbitration Team)

## China

We advise companies on all tax issues in the Peoples' Republic of China and Hong Kong, and have special expertise with respect to foreign investments.

We know how to apply the often still-provisional tax rules and assess business models, corporate structures and agreements. We develop tax-optimised solutions, integrating the advantages of tax treaties into business and company structures, and manage cross-border tax planning.

### AT A GLANCE:

- Corporate income tax and the rules for application
- Turnover tax, business tax and consumption tax
- Optimising individual and corporate taxation
- Assessing on cross-border transactions, including issues relating to permanent establishments
- Tax at source
- Tax planning in accordance with the treaties between the Peoples' Republic of China, Hong Kong and other countries
- Tax due diligence