

# Tax

- Corporate Tax
- Private Clients
- Tax Litigation

The firm's tax lawyers work together as an integrated team. Our practice is international in scope and serves a wide and diversified client base, ranging from individuals to multinational corporations.

Through our business-oriented approach and core understanding of our clients' transactions, Cohen & Gresser's tax attorneys efficiently assist clients in reaching their goals. Our tax attorneys also have a developed network of other service providers, such as internationally specialized accountants and auditors to assist clients in a comprehensive manner. Our Tax practice in France was recently recognized in the 2017 edition of *The Legal 500*.

*Our team members are brought in for their deep understanding in the following fields:*

- *Corporate Tax (Mergers and Acquisitions, Private Equity, Transfer Pricing)*
- *Private Clients*
- *Tax Litigation*
- *Real Estate Tax Structuring*

# Corporate Tax

Our corporate tax team advises clients through all the steps of corporate life. We are firm believers that corporate tax advice should be sought at the time of an entity's formation, and we adapt our solutions as our clients' businesses evolve and grow, both domestically and internationally. We strive to understand every client's business, and we tailor our tax planning to each client's unique circumstances.

## Mergers & Acquisition

Our team of tax attorneys routinely advises on the following types of M&A transactions:

- Acquisitions and Sales
- Corporate Reorganizations (mergers, spin-offs, asset transfers)
- Share Capital Transactions
- Joint Ventures
- Disinvestments

Recent experience includes:

- Tax structuring of a corporate acquisition by a Belgian group of a French entity active in the security sector
- Tax structuring of a U.S. - N.L. biotech to host their French operations

## Private Equity

The firm's tax team represents its private equity clients in all aspects of their inbound and outbound investments (including acquisitions, financing, and exit transactions).

Recent experience includes:

- Tax structuring of an investment by a UK fund into a French software editor
- Tax advice for a French fund in the context of a secondary LBO

## Transfer Pricing

Our tax lawyers assist our MNE clients in defining their transfer pricing policies, documenting their transfer pricing policies, and defending their transfer pricing policies vis-à-vis the tax authorities and before the courts.

Recent experience includes:

- Definition and documentation of Japanese groups' transfer pricing policies
- Documentation of a French-headed investment group's transfer pricing policies
- Transfer pricing related tax controversy

## Private Clients

Our private tax clients include managers, executives, entrepreneurs, families, asset management professionals (including private banks, management companies, independent wealth management advisors, family offices, and private funds). Clients seek our team's legal and tax advice for our significant experience in all matters related to wealth management, including real estate, financial products, asset location, inheritance, gift and estate planning, expatriation, impatriation, management packages, and equity capital strategies.

Recent matters include:

- Expatriations of high net worth individuals to a wide range of countries, including the U.S., Canada, Singapore, Japan, Myanmar, Malaysia, Thailand, the U.K., Belgium, Luxembourg, Italy, Brazil, Argentina, Cameroon, Mali, Dubai, South Africa, and Australia
- Tax structuring for non-resident individuals immigrating to France

## Tax Litigation

The firm's tax litigation team assists clients in resolving complex tax controversies. Our clients include corporations, partnerships, and individuals facing various tax liabilities. We represent clients both in front of the tax administration and in front of the courts. We negotiate settlements with tax authorities on behalf of our clients and prepare them for and accompany them through the judicial process. Our tax litigation practice is closely connected with our other tax practices.

Recent matters include:

- Tax controversy related to the transfer pricing policy of several international groups operating in the luxury industry
- Tax controversy related to R&D tax credit
- Tax controversy related to the international business restructuring of a Japanese MNE