



YOUR BUSINESS LAWYERS

TAXATION

YOUR TAXES – OUR BUSINESS



Experience and expertise – a capital advantage

As one of Germany's leading independent business law firms, GÖRG offers clients experience and expertise that cuts across all areas of tax law. Our lawyers, tax advisors, public auditors and assistant tax consultants provide clients with the comprehensive advice and support they need to navigate the intricacies of German and international tax law.

Partners you can trust – with your assets

In addition to a variety of global corporations and high-profile SMUs based in Germany and abroad, our roster of clients also includes private equity investors, high-net-worth individuals and non-profit organisations. For example, we regularly advise medium-sized companies – including family-owned firms and their shareholders – as well as institutional and private investors on real estate and corporate transactions. We are also frequently called upon by management to handle the fiscal implications of restructuring projects, oversee acquisitions or develop management buy-out models. Last but far from least, we provide wealthy individuals with assistance when it comes to asset management or succession planning, the establishment of a residence abroad and virtually any issue involving concrete or potential tax exposure.

One of our core activities is the development of optimal tax designs for corporate transactions and structures, encompassing advice in connection with restructuring measures for distressed companies, for example, when it comes to reorganisation or insolvency. Of course, we also represent our clients in their dealings with the tax authorities and in proceedings before the tax courts.

A single source – with a seamless approach

Thanks to our partnership with BWLS, an integrated accounting and auditing firm, we are able to leverage our own resources in auditing, tax accounting and legal matters, offering clients a seamless source of advice and expertise to help them succeed in today's competitive business environment.



A product of experience – broad expertise

- Tax structuring for M&A transactions, including
 - real estate and private equity transactions for domestic and international purchasers and sellers
 - tax advice in connection with acquisition agreements
 - tax due diligence
 - advice for start-ups
- Tax advice in connection with distressed companies, during reorganisation or insolvency as well as regarding M&A transactions involving distressed companies
- Tax structures for management buy-outs and other employee participation programs
- International tax law, e.g.
 - inbound-investments of foreign companies
 - outbound-investments of domestic companies
 - design of contracts between domestic and foreign entities
 - transfer prices and transfer pricing documentation
 - design and structuring of holdings of intangible assets and licenses
 - cross-border exchanges of shares and mergers and relocation of corporate headquarters and changes of domicile
- Corporate tax law, including restructuring measures such as mergers, spin-offs, change of corporate form, contribution of capital, exchange of shares and division of assets
- Assistance in connection with tax audits
- Representation of clients in dealings with the tax authorities, in particular in connection with opposition proceedings, proceedings to obtain a stay of enforcement, submission of requests for advance rulings and mutual agreement procedures
- Conduct of proceedings before the tax and administrative courts
- Tax advice in connection with the rectification of tax returns, voluntary self-disclosure and criminal tax proceedings
- Advice on tax issues relating to the transfer of property/succession planning
- Advice in connection with tax declarations



Audit services – a matter of commitment

Partnering with BWLS GmbH Wirtschaftsprüfungsgesellschaft, we also offer our clients commercial auditing services, including audits of stand-alone and consolidated financial statements. We issue audit opinions regarding the performance and results of audits. Our experts audit and certify stand-alone and consolidated financial statements, examine and assess

individual issues and are of course also available for special audits or reviews. In addition to the usual responsibilities and duties of German public auditors, BWLS regularly provides specialised consulting services, including, for example, financial due diligence, to meet special client needs.

A record of success – selected references

Deutsche Bank AG, Blackstone and Aviva	Advice in connection with the sale of Vitus Immobilien S.à r.l. to Deutsche Annington SE (now Vonovia SE)
Oakley Capital Private Equity	Advice in connection with the successful acquisition of Schülerhilfe
360 Treasury AG	Advice to management on the sale of part of the company to Summit Private Equity and resale to Deutsche Börse AG
Deutsche Asset & Wealth Management and Prelios S.p.A.	Advice in connection with the sale of the residential housing portfolio of DGAG (approx. 18,000 units, including service functions) to BUWOG
Berenberg Bank	Advice in connection with the sale of shares in Universal GmbH to Montagu
Real I.S. AG Gesellschaft für Immobilien Assetmanagement	Advice in connection with various real estate transactions
HSV Fußball AG	Advice in connection with the spin-off of professional soccer activities
BUSS Capital	Tax guidance regarding declaration and structure
ASUP Group	Tax guidance in connection with the sale to Ruhrkohle-Stiftung
Jargonnant Partners S.à r.l.	Advice in connection with the structuring of the fund under the new Investment Tax Act (Investmentsteuergesetz – InvStG)

Local presence: your contacts

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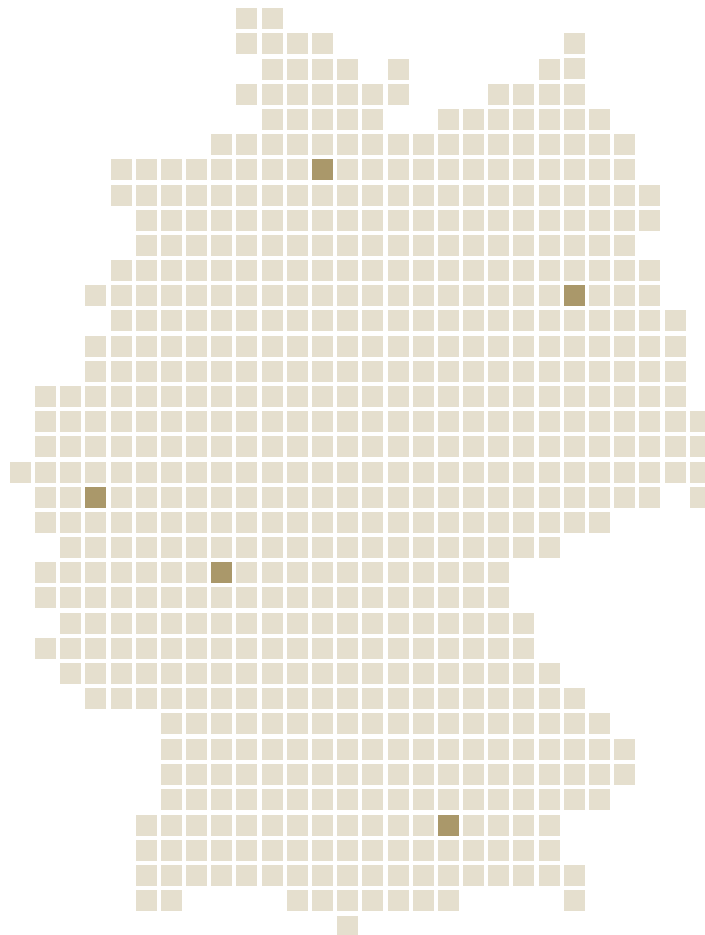
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About us:

GÖRG ranks among Germany's leading independent business law firms. With some 290 lawyers and tax advisors based at our five locations – in Berlin, Cologne, Frankfurt am Main, Hamburg and Munich – we are able to offer our clients the full breadth and scope of legal expertise and experience needed to cover all core areas of business law.

BWLS is an integrated provider of tax accountancy and auditing services based in Hamburg that serves clients throughout Germany. With more than 50 employees, including more than 20 tax accountants and public auditors, BWLS has the resources it takes to offer clients outstanding services and support in the areas of auditing, tax accounting, tax declarations and tax law.