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Тах

Understanding your business

Today's businesses have to deal with national and international issues every day. Growing and running a business – of any size – in today's increasingly complex legal climate means complying with various tax authorities and building taxation issues into the business strategy. CMS tax specialists in our dedicated Practice Area Groups and Sector Groups work together to find the most innovative solutions for today's complex business environment.



Meeting your tax needs

At CMS we immerse ourselves in understanding your business so we can deliver effective, coherent, strategic solutions to your tax and legal challenges.

We provide:

- Tailored, high quality advice across all geographies.
- Seamless, coordinated advice on cross-border projects – through over 450 tax lawyers across Europe, South America, Asia and Africa.
- Global solutions to your specific industry and business needs – CMS has over 4,500 lawyers in 67 cities around the world.



What we do for you

CMS tax advisers include lawyers, advocates, senior economists and renowned specialists who offer a full range of professional tax advice in all areas of local and international tax, from audits to day-to-day compliance to tax planning for the most complex business structures.

Our tax services cover:

- Mergers & Acquisitions national and international M&A, joint ventures, privatisations and flotations.
- Transfer pricing strategic advice on transfer pricing cases and transfer pricing economics.
- VAT planning solutions and structures and representing clients before the ECJ
- Dispute resolution representing clients in disputes with revenue authorities before domestic tribunals and courts, international courts and arbitration tribunals.
- Private clients advising and representing entrepreneurs, managers, high net worth individuals and their families, banks, asset managers and family-run businesses on corporate tax, inheritance tax, family law and real estate.
- International taxation advising on all aspects of international tax to deliver your business efficient investment and restructuring plans.



Tax

Actively working for our clients' interests

Many of our team members are active participants in key tax bodies, including IFA, ABA, IBA. We are committed to staying at the front and centre of developments in the planning and compliance rules affecting our clients.





Awards and Rankings

Number of **partners** globally

Number of **lawyers** globally

> 150

>450

Award wins

Ranked in Chambers Europe 2019

Ranked in Chambers Latin America 2019

Top Ranked in Chambers Global 2019

Legal 500 EMEA – Leading Firm

Global directory rankings

Rankings and Awards

CMS Tax experts are regularly awarded top rankings by the major international, regional and local legal guides.

i Sharing tax know-how

We know how important it is to share our know-how with our clients. We invest significant resources in producing thought leadership publications and Expert Guides, articles and news flashes.



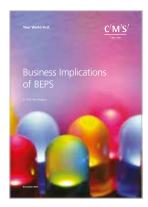
Taxation of the digital economy



Tax avoidance in a globalised world



Business Implications of Brexit



Business Implications of BEPS



Post BEPS intellectual property taxation



CMS Expert Guide to International Transfer Pricing Documentation



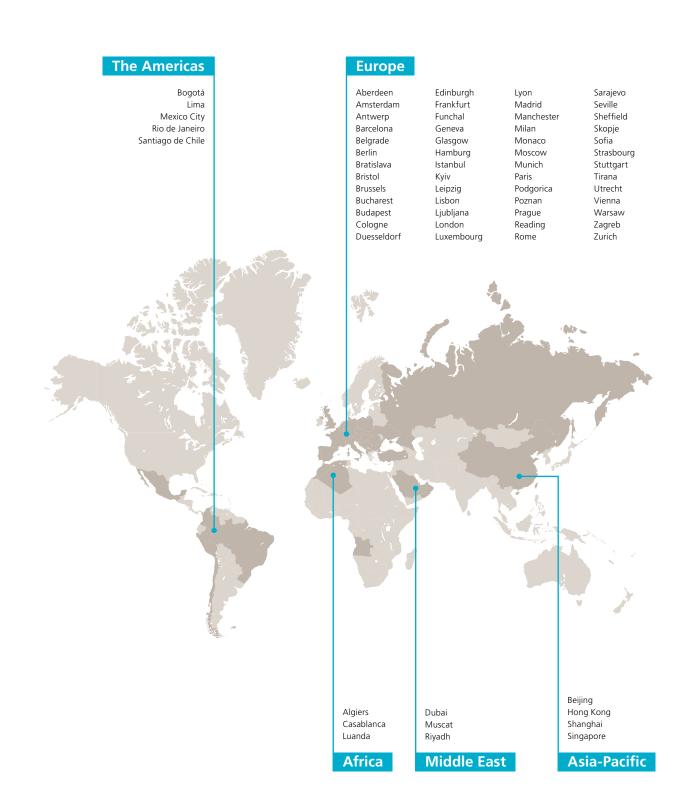
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Where you can find CMS





Highlights of our recent experience

Global Defence and Aerospace Group

Tax structuring for a joint venture between two major players in aeronautics and defence in France and Germany, to develop launchers for space vehicles and satellites.

Major European Real Estate Fund

Tax and legal advice for the sale of a car park portfolio in six European countries.

Swiss Biotech Company

Assisting in the evaluation of international VAT issues concerning the production and packaging of pharmaceutical products involving four countries.

Major Insurance Group

Advice on the sale of the Hungarian banking activities of a financial services group.

Financial Services Group

Cross-border tax advice covering six countries on the acquisition by a fund of an operative part of a company in the wood industry.

International Pharma Group

Structure for the acquisition of the international consumer business branch of a pharma group. This cross-border acquisition involved 12 European countries and the US.

6,

I think the biggest advantage of working with CMS is the firm's ability to handle complex queries which are interlinked with international, regulatory and corporate law aspects. We will always call on CMS in this case.

Client Service Review 2018

6,

I like to work with CMS because they anticipate any difficulties and they keep me informed. Their communication with us is excellent.

Chambers Europe 2019







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"co-operative, creative, proactive and to-the-point" in aligning international tax laws.

Chambers Europe 2019



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