

Tax





Standing out from the Crowd

Find out what makes us stand out from the rest

- Our lawyers take their work seriously, not themselves.
- Our structure allows both the client and associates **easy access to partners**, helping to **nurture talent and solve issues swiftly and efficiently**. We focus on practicing law with the sophistication of larger organisations while maintaining the passionate involvement of a smaller firm. Like our clients, we are entrepreneurs and we understand what makes the difference.
- We **invest in long-term partnerships** with our clients, amassing a genuine knowledge of their business and generating win-win formulas. This is why we introduced a range of **alternative pricing models** (including time based, budget based, tranche based and result based models).
- Furthermore, we believe in reasonable, realistic pricing and value for money, a formula that has allowed our business to continue to grow year after year.
- We **operate in an efficient and transparent way**, fees and arrangements are clear and clients can check the progress of their transactions through a dedicated secure extranet.
- We work hard to be a truly client-focused law firm. This means understanding the unique needs and challenges of each market sector and providing a service that's tailored to the particular concerns and requirements of each client.



"A key strength is their pragmatism and the way CMS DeBacker gets to understand the business by getting to know us, building the relationship and understanding what is important and what is not."

Feedback from a large international bank



Our Tax Expertise

Our Tax team has a wealth of experience in handling complex transactions. It combines local expertise with the international resources afforded by membership of the CMS Organisation. Ask them the impossible: they will do it!

Our Tax team has particular experience in, among others:

- National & International taxation
- Corporate & Real Estate Tax
- VAT & Registration duties
- Patrimonial taxation
- Estate planning

As our Tax team is used to dealing with questions relating to the most current matters, the members of our tax department will guide you through all the stages of consultation or litigation, in national or international files, in direct and/or indirect tax matters.

This department is comprised of well-rounded lawyers who manage to combine the art of synthesis with the technical nature of tax matters, the dynamism of youth with the experience of our partners.

Thanks to them we are in a position to help at the time of tax audits, and we are especially able to help you in defending your interests upon a conflict with the tax administration, as much at the administrative stage as at the judicial stage.

Our practical experience of delicate tax matters allows us not only to assist you in this area, but also to help you put in place the necessary tax structures that are best adapted to the latest legal developments.



"At CMS DeBacker, I appreciate having high level and seasoned lawyers with outstanding creativity and understanding of our business."

Feedback from a large international bank



A Proven Track Record

A wealth of experience in handling complex transactions in Belgium and beyond

Services include a full package of international tax planning with particular emphasis on:

- International mergers, acquisitions and joint ventures
- Cross-border finance, including leasing
- International and domestic tax strategy
- International investment and fund work
- Tax planning with double tax treaties
- Advice on transfer pricing issues
- Establishment of international holding structures
- Advice on privatisation and major projects
- Multi-country real estate investment structuring
- Tax incentive on green investment
- Tax regime of public economy entities
- High level technical intervention with fiscal authorities both national and European
- E-commerce and Internet advice on both income taxes and VAT
- Tax litigation, dispute and insurance work
- Private client domicile, tax and estate planning.

Types of clients include:

- Financial institutions
- Major manufacturing
- Industrial
- Real estate investors
- Real estate developers

Examples of missions :

- Advising a French REIT (SIIC) on the structure of its investment in a 32,000 sqm commercial centre in the Brussels vicinity
- Advising an important French property developer listed in Paris on the acquisition structure of two large housing projects (470 units) in Brussels
- Acting for a Kuwaiti financial institution in connection with the sharia compliant financing of a large warehouse in Flanders (EUR 18,000,000)
- Advising an important publisher in connection with the acquisition of a Belgian publishing group and the setting up of a cash pooling structure
- Acting for real estate developers in connection with the recovery of VAT on retail projects
- Advising a listed company in Paris on the setting up of a cash pooling structure



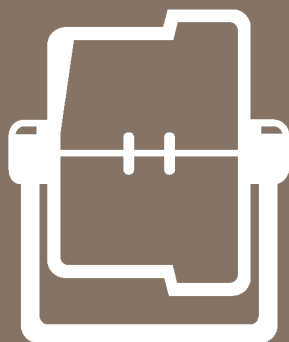
Brochures & Newsletter

Tax e-Newsletter

This e-newsletter is published by CMS DeBacker on a quarterly basis.

You can find our previously published e-newsletters by following this link:

<http://www.cms-db.com/newsmedia/newsletters/pages/default.aspx>



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"Impressive work highlights and superb client feedback propel this firm into the rankings this year. The team collaborates closely with the corporate, finance, real estate and public law departments to offer clients a multidisciplinary service, and it also utilises the global CMS network for cross-border work. Recent highlights include advising Lombard on the tax and legal implications of the EU Savings Directive amendments to life insurance policies.

Sources say: "A methodical team, with sound knowledge, who can provide fast and accurate advice."

Department head Didier Grégoire is the main contact here."

Chambers Europe, 2012

CMSS aims to be recognised as the best European provider of legal and tax services. Clients say that what makes CMS special is a combination of three things: strong, trusted client relationships; high quality advice; and industry specialisation.

We combine deep local expertise and the most extensive presence in Europe with cross-border consistency and coordination. CMS has a common culture and a shared heritage which make us distinctively European.

CMSS operates in 29 jurisdictions, with 54 offices in Western and Central Europe and beyond. CMSS was established in 1999 and today comprises ten CMSS firms, employing over 2,800 lawyers. CMSS is headquartered in Frankfurt, Germany.

CMSS member firms are: CMSS Adonnino Ascoli & Cavasola Scamoni (Italy); CMSS Albiñana & Suárez de Lezo (Spain); CMSS Bureau Francis Lefebvre (France); CMSS Cameron McKenna LLP (UK); CMSS DeBacker (Belgium); CMSS Derks Star Busmann (Netherlands); CMSS von Erlach Henrici Ltd. (Switzerland); CMSS Hasche Sigle (Germany); CMSS Reich-Rohrwig Hainz Rechtsanwälte GmbH (Austria) and CMSS Rui Pena & Arnaut (Lisbon).

CMSS offices and associated offices: Aberdeen, Algiers, Amsterdam, Antwerp, Barcelona, Beijing, Belgrade, Berlin, Bratislava, Bristol, Brussels, Bucharest, Budapest, Casablanca, Cologne, Dresden, Dubai, Duesseldorf, Edinburgh, Frankfurt, Hamburg, Kyiv, Leipzig, Lisbon, Ljubljana, London, Luxembourg, Lyon, Madrid, Milan, Moscow, Munich, Paris, Prague, Rio de Janeiro, Rome, Sarajevo, Seville, Shanghai, Sofia, Strasbourg, Stuttgart, Tirana, Utrecht, Vienna, Warsaw, Zagreb and Zurich.

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