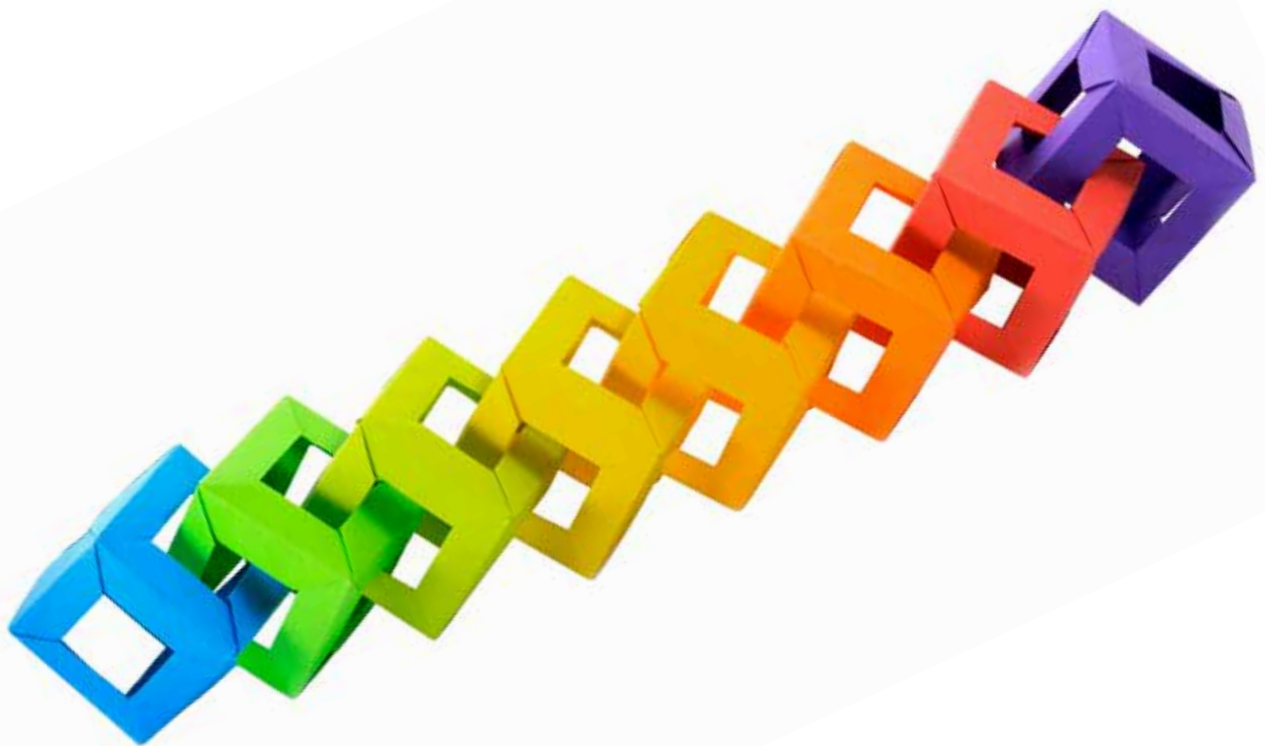


Your World First



Corporate and International Tax

Local Expertise | Global Reach | Sectoral Insight

Why choose CMS for your Tax needs?

At CMS we immerse ourselves in our clients' business which enables us to deliver effective, coherent, strategic solutions to the tax and legal challenges your business faces.

- Tailored, quality advice across all geographies;
- With over 450 tax lawyers across Europe, South America, Asia and Africa, we provide seamless, coordinated advice on cross-border projects;
- With over 4,500 lawyers in 68 cities around the world, CMS offers global solutions to your specific industry and business needs.



Deep professional expertise in domestic and international tax issues – provides timely and practical advice.



CMS Global Tax facts & figures

Over 450 tax professionals



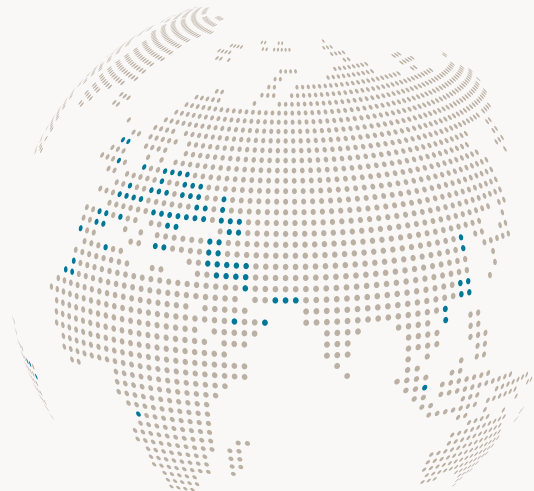
74
offices

68
cities

>150
tax partners

42
countries

19 practice
and sector
groups working
across offices



What we do

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.

Mergers & Acquisitions

We provide a full range of tax advice required for national and international M&A, joint ventures, privatisations and flotations.

Transfer Pricing

Our extensive experience in dealing with transfer pricing cases and transfer pricing economics enables us to provide robust strategic advice in many countries.

VAT

We concentrate on developing VAT planning solutions and structures to benefit clients and we represent our clients before the ECJ.

Dispute resolution

We represent clients in disputes with revenue authorities before both domestic tribunals and courts, international courts or arbitration tribunals.

Private Clients

We advise and represent entrepreneurs, managers, high net worth individuals and their families, as well as banks, asset managers and family-run businesses, providing tailored solutions in the areas of corporate tax, inheritance tax, family law and real estate.

International Taxation

We have a wealth of experience in all aspects of international tax and can deliver your business efficient investment and restructuring plans.

Understanding your business

Today's businesses have to deal with national and international issues on a daily basis against an increasingly complex legal climate, where building and running a business means complying with various tax authorities and building taxation issues into the business strategy no matter the business size.

Our Practice Area Groups and Sector Groups work together to find the most innovative solutions for today's complex business environment.

CMS Practice Groups

Banking & Finance
Commercial
Competition & EU
Corporate/M&A
Dispute Resolution
Employment & Pensions
Intellectual Property
Public Procurement
Real Estate & Construction
Tax

CMS Sector Groups

Consumer Products
Energy
Funds
Hotels & Leisure
Infrastructure & Project Finance
Insurance
Lifesciences
Private Equity
Technology, Media & Communications

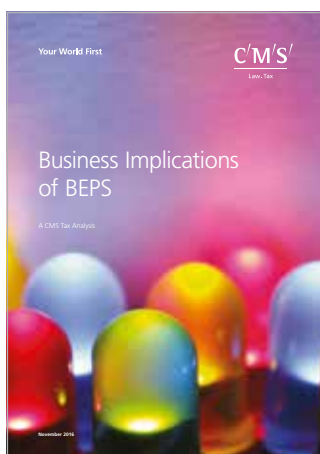


This team values clients as a top priority, offering expertise, a goal and customer-oriented approach, and good team spirit.



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 e-guides, articles and news flashes.



Business Implications of BEPS



Business Implications of Brexit



Tax avoidance in a globalised world



E-guide on Transfer Pricing Documentation requirements

C/M/S' Law-Now™
Law . Tax

cms-lawnow.com

LinkedIn™

Follow us on LinkedIn:
[linkedin.com/showcase/cms-tax](https://www.linkedin.com/showcase/cms-tax)

Our Experience

We have a strong track record of advising a wide range of organisations using our solution-oriented approach. We invest quality, resources and value to ensure that our advice exceeds your expectations.

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 on the acquisition of an operative part of a company in the wood industry by a Fund in six countries.

International Pharma Group

Structure for the acquisition of the international "Consumer Business" branch of a pharma group. This cross-border acquisition involved twelve European countries and the US.

Rankings and Awards

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



What our clients say about our Tax Practice



A highly developed practice, offering fully dedicated team members, providing real quality and speedy advice.

"A reliable international firm."

"The lawyers are very responsive."

"The firm is responsive, practical and takes into account the specifics of our case."

"The lawyers understand our needs and help to find the right solution."

"It provides a good service. What I value in particular is having advice close at hand which is personalised and of a high quality."

"I like the pro-business approach and creativity, and the lawyers always very quickly and very efficiently help us to solve problems. You can always rely on the team."

"It is business-oriented, very concise and of course very available."

"The lawyers here are always helpful and flexible with our problems."

"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."

"The firm has a practical approach and offers good advice."

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