

Luther.



Tax

Tax Advice – Integrated Solutions to Complex Problems

Whether for a single company, group of companies, family of entrepreneurs or individual – tax and tax law issues arise in all areas of business, often even in the private domain of the taxpayer. Tax and tax law issues are based on legal provisions and rules which are becoming increasingly more complex with each new tax reform, more difficult to understand and less practicable in their application.

As well as being a self-contained practice area, our tax services also form an integral part of the services offered by Luther Rechtsanwaltsgesellschaft mbH. Our specialists have significant and comprehensive experience and

exceptional multidisciplinary knowledge in all areas pertaining to the subject of company taxation, devising tax structures and assisting with merger and acquisition transactions and inbound and outbound investments, as well as drafting and implementing strategic tax concepts.

Our tax advisors offer comprehensive advice and support to companies in all tax matters and work hand in hand with specialists from other practice areas, such as corporate, employment, real estate, corporate criminal and criminal tax law, litigation and dispute resolution or business succession. This means that when it comes to offering tax advice, our clients are advised by competent and experienced advisors, who by working within the multidisciplinary environment of our law firm, always deliver and realize the best commercial solutions to



complex issues. Forward thinking and careful planning which takes the relevant facts into consideration from the outset combined with a meticulous analysis of the existing tax structures is essential for tax-optimized business procedures. This can only be achieved by competent advisors who combine a profound understanding of the business requirements of their clients with the expertise of a specialist practitioner. By working closely together, we can prevent tax pitfalls and safeguard against undesirable tax developments.

The safest way through the tax jungle – we'll find it and escort you!

Our areas of practice

National and international tax law

- Advice on national tax issues
- Advice on inbound and outbound tax issues
- Tax planning
- Negotiations with tax authorities regarding advance rulings
- Representation before fiscal courts
- Assessment of risk management and internal control systems for taxes
- Assistance with FIN48

Tax compliance

- Preparing tax returns
- Reviewing tax assessment notices and filing appeals
- Advice on setting up compliance processes
- Training our clients' employees
- Advice within the scope of offshore shared services or outsourcing of bookkeeping services

Tax audits

- Support in tax field audits
- Preparing for tax authorities' comprehensive access to data within the meaning of the principles of data access and verifiability of digital documents (GDPdU)
- Simulating tax audits using IDEA

Tax accounting

- Tax accounting advice
- Devising balance sheet strategies in the run-up to preparing financial statements
- Calculating income taxes including deferred taxes
- Preparing tax and special balance sheets
- Expert opinions on deferred taxes and tax accounting according to IFRS, US GAAP and German GAAP

Tax structures

- Devising concepts for tax-optimized structures and restructuring corporate groups and implementation
- Advice on tax-optimized financing
- Outsourcing/shared services

Mergers & Acquisitions

- Tax and legal due diligences with a focus on "deal breakers" from the start
- Developing deal structures having regard to financing aspects and after-tax cash flows
- Support on transaction financing
- Support on post-acquisition restructuring issues
- Reorganization of corporate groups
- Vendor due diligences
- Analyzing tax processes and optimizing tax functions
- Post-merger integration

Real estate

- Buying and selling real estate or real estate companies
- Tax and legal due diligences
- Structuring transactions
- Restructuring real estate portfolios
- On-going comprehensive tax advice

Transfer pricing

- Review of existing transfer pricing systems
- Advising and supporting the introduction of transfer pricing systems
- Transfer pricing optimization and negotiation of agreements or settlements with tax authorities
- Preparing transfer pricing documentation
- Preparing transfer pricing documentation according to the Global Master File concept
- Tax audits and disputes with authorities
- Dealing with cross-border disputes
- Reporting requirements for ERP systems, especially SAP

Financial services

- Implementing FATCA (Foreign Accounting Tax Compliance Act)
- Review of withholding tax systems (Abgeltungssteuer)
- Risk management and internal control systems for taxes in accordance with Basel II and corporate governance rules
- Calculation and valuation of current and deferred taxes in accordance with IFRS, US GAAP and German GAAP for banking institutes and insurances

Tax technology

- Technology solutions for tax processes
- Advice on software selection for IT solutions for the tax area
- Market analysis and valuation of tax and accounting
- Deployment and rollout of IT solutions for tax accounting, tax reporting and tax compliance automation
- Testing and verification of tax software
- Tax assurance and sensitization of ERP systems
- Implementation of XBRL reporting to tax authorities
- Deferred taxes and tax reporting automation according to IFRS, US GAAP and German GAAP
- Preparation for tax audit and electronic access to IT systems by tax authorities
- Tax audit simulation with IDEA software in advance of forthcoming tax audits
- Applying for record retention and the storage of electronic data outside of Germany
- IT solutions for transfer pricing documentation according to the Global Master File concept
- Management of document retention in global groups
- Automation of internal controls and implementation of IT driven tax risk management routines

Charitable organizations

- Advice on and fulfillment of the requirements for tax-privileged status
- Structuring tax-privileged activities

Value added tax and custom duties

- Advice on national and international VAT and customs duties
- VAT and customs duties planning
- Tax audits and advice on disputes with authorities
- Preparing annual VAT returns
- Advice on VAT risk management systems
- Implementing systems to optimize the input tax distribution process

Succession in family-owned businesses

- National and international inheritance law and inheritance tax law
- Tax planning in connection with the transfer of assets
- Implementation including full tax and legal advice: income tax, corporate law, inheritance law, prenuptial agreements

Advice for employers

- Taxation of salaries and other payments and benefits
- Tax and legal aspects of stock options

Tax

Luther Rechtsanwaltsgesellschaft mbH advises in all areas of business law. Our clients include medium-sized companies and large corporations, as well as the public sector.

Berlin, Brussels, Cologne, Dusseldorf, Essen, Frankfurt a. M., Hamburg, Hanover, Leipzig,
London, Luxembourg, Munich, Shanghai, Singapore, Stuttgart, Yangon

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Hits the mark. Luther.

