



# TAX LAW DEPARTMENT

The LexCase tax department advises French and foreign companies, as well as individuals, around three main areas :



## BALANCE SHEET : BUSINESS DEVELOPMENT AND TRANSFER

LexCase supports companies, their managers, and shareholders in their development and restructuring operations.

- Development and restructuring of family groups: mergers/acquisitions, OBOs
- Business Transfers
- Optimization of compensation and asset management
- Support for investment funds: due diligence, structuring of equity investments and their financing, management packages



## CORPORATE TAX MANAGEMENT: OPTIMIZING AND SECURING CORPORATE OPERATIONS

LexCase has developed specific expertise in operational tax management at the heart of corporate activity, particularly in international groups:

- Analysis, optimization, and securing of the effective tax rate: tax planning, transfer pricing documentation
- Advising French groups on setting up operations abroad, and foreign groups on setting up operations in France: choice of host structure, financing, allocation and repatriation of income, use of international tax treaties
- VAT analysis of domestic/international flows



## SUPPORT FOR BUSINESSES AND INDIVIDUALS IN ALL THEIR DEALINGS WITH THE TAX AUTHORITIES

LexCase assists and represents businesses and individuals on a daily basis at every stage of their dealings with the tax authorities:

- Requests for tax approvals and rulings
- Tax audits (adversarial rectification procedure, ex officio assessment, etc.)
- Responses to requests for information from the tax authorities
- Contentious claims or requests for remissions
- Tax disputes before the courts
- Assistance in so-called "mass" disputes
- Regularization of tax situations

## SOME TYPIC FILES

- Corporate restructuring through business line contributions and mergers
- Tax support during the takeover of a competing company with the assistance of investment funds
- Transfer of tax domicile abroad
- Analysis and documentation of a multinational group's transfer pricing policy, negotiation and monitoring of a preliminary transfer pricing agreement
- Analysis of a group's entire international flows and recommendations on VAT/DEB treatments
- Analysis of a group incentive plan (stock options, restricted stock units, etc.) and the tax and social security consequences in France
- Litigation claims for all subsidiaries of a listed group in the context of mass litigation (CVAE, 3% contribution on dividends, etc.)
- Assistance during a tax audit concerning the transfer pricing of the French subsidiaries of a multinational group
- Drafting of approval applications for the transfer of deficits in the context of the complete reorganization of a group's activities

## OUR FIRM

LexCase was born from an entrepreneurial project: to create a multidisciplinary law firm, present in Paris, Lyon, and Marseille, and developing close partnerships with select foreign law firms.

Regional, national, and international, LexCase has chosen to anticipate the European Regions by focusing on client proximity while maintaining a commitment to excellence.

LexCase has more than 60 lawyers, including 14 partners specializing in various disciplines of corporate law.



Associations and foundations



Commercial litigation



Personal data



Insurance law



Construction law



Competition law



Cyber risk law



Health Law



Environmental and Energy Law



Urban planning and development law



Corporate Law / Mergers and



Economic Law



Tax Law



Real estate law



Business criminal law



Public law



Mediation and arbitration



Social law



Companies in difficulty



Immigration



Intellectual property



Information technology and e-commerce

## OUR TRAINING COURSES SPECIFIC TO TAX LAW

To better support our clients and provide them with the most comprehensive training offerings, LexCase has contributed to the creation of a training organization located in Paris, Lyon, and Marseille, bringing together legal and accounting professionals: LexFormation, which provides training eligible for employee continuing education funding.

LexCase thus offers its clients the opportunity to benefit from à la carte training or to choose from our existing catalog.

We offer the following training courses:

- Tax Audit and Litigation
- Restructuring Operations
- Intra-Community VAT
- Invoicing: Understanding Legal and Tax Rules and Mastering Formalities
- Tax Management of Intragroup Flows in an International Context / Transfer Pricing
- Withholding Tax
- Tax News



## TEAM &amp; CONTACTS



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