

## Tax

### OUR EXPERTISE

Our Tax team counsels both businesses and private individuals on tax matters.

Our lawyers help companies interested in conducting specific operations (acquisitions, mergers, estate reorganisation, etc.) to determine their tax regime, identify all possible solutions, and select the most relevant by taking into account both tax optimization and the client's priorities for the operations concerned. The team also advises businesses on their day-to-day tax affairs.

Our lawyers can also assist private individuals in inheritance matters, tax-related estate management, and income and wealth tax.

Tax litigation is one of our strong points: our efficiency is the result of regular practice, a perfect grasp of the tax authorities' inner workings, and a thorough understanding of the procedural rules that guarantee due process. Moreover, our tax law specialists have developed valuable expertise in complex litigation cases involving transfer pricing (a significant risk for international groups).

In addition to their special training, the team's lawyers, who work both in French and in English, have a comprehensive knowledge of business law and accountancy, which gives them a global perception of clients' expectations.

### WHAT WE DO

#### For businesses:

- Tax strategy for corporations' exceptional operations: reorganisations, mergers, acquisitions, transfers, etc.
- International taxation
- VAT
- Company tax
- Tax litigation

#### For private individuals:

- Income tax, wealth tax
- Donations, successions
- Estate management
- International taxation: income from securities, expatriation, etc.
- Tax litigation



---

## H I G H L I G H T S

- Group reorganization, including securing rulings from the tax authorities authorizing the transfer of tax losses carried forward
- Tax due diligence and advice for the setting-up of leveraged investment structures for French and foreign groups
- Setting-up of real estate investment structures for French and foreign funds
- Assistance with the tax aspects of real estate outsourcing for a French industrial group
- Counsel to a German company merging the activities of its French subsidiary and of its French branch and set off former losses against upcoming profits
- Litigation relating to the issue of deducting the payment of royalties to a Luxembourgish company
- Counsel to private individuals looking to acquire office space for the purpose of leasing it to their company
- Counsel to French companies regarding withholding tax on dividends paid out to a German retirement pension fund
- Validation of the impact of the merger of two associations in the medical field from a tax standpoint
- Intracommunity VAT litigation on behalf of an American company
- International successions comprising personal and real property in France
- Liquidation of the tax situation of a manager transferring his fiscal residency abroad
- Review of the estate of a French private individual and tax optimisation advice
- Counsel to various families and foreign companies acquiring real property in France
- Litigation following tax fraud complaints against company managers

---

### The Team

**Réginald Legenre** - lawyer, of counsel

**Arnaud Bourdon** - lawyer, partner

**Jean-Yves Foucard** - lawyer, partner

**Antoine Lemétais** - lawyer, partner

**Olivier Crauser** - lawyer, associate

### Contact

**Réginald Legenre**

*rlegenre@lmtavocats.com*

**Assistant: Caroline Pallu**

*cpallu@lmtavocats.com*

**Ask about our other areas of expertise:** Company Law/Mergers & Acquisitions/Private Equity • Counsel to Management • Corporate/Contracts • Commercial Property • Employment • Commercial Litigation • Industrial Risk & Liability/Insurance • Distribution/Competition/Consumer Law • IP/IT • Life Sciences • Tax • Transport/Customs • Bankruptcy Law • International Arbitration • Franco-German Relations • Criminal Business Law • Sports Law