

C/M/S/

Law . Tax

CMS Tax Practice



Tax expertise



“We were very happy; ...the lawyers grasped important things immediately and nothing needed to be re-done.”

Client remark: Chambers Europe 2009

The growing trend towards the globalisation of businesses gives rise to a host of tax issues both local and cross-border. Getting the right tax advice, at the right time, can provide a competitive edge and will have a significant impact upon the success of an international venture.

CMS Tax team in Russia, comprised of 12 tax experts, including 3 partners, has been advising international companies on Russian and international tax aspects since 1992.

Scope of services:

- Structuring of domestic and cross-border transactions (Finance, M&A, IP, etc.)
- International tax structuring for investment purposes (including joint ventures)
- Optimising Russian operations from a tax and customs perspective (distribution, industry, services)
- Transfer pricing issues
- Tax issues in real estate transactions
- Tax due diligence for local and international companies
- Expatriate tax issues
- Tax and customs litigation and conducting court proceedings
- Regulatory issues

The team also benefits from the synergies of the CMS Central and Eastern Europe Tax Group specialising in tax issues in the area. Our close relationships with tax experts in other jurisdictions make us a natural choice to provide tax advice on complex multi-jurisdictional transactions. This enables us to offer a service of equal quality in legal and tax matters in Russia and beyond.

For all projects, the tax team co-operates closely with the firm's other practices (energy, project finance, real estate, corporate, commercial, employment, disputes) on all tax aspects of transactions and projects where other practices take the lead.

The team, for instance, works together with our real estate team to advise on the tax aspects of structuring joint ventures for investments in the real estate sector. It also assists our corporate and PPP teams on complex tax issues involved in corporate structuring and restructuring, and of cross-border acquisitions and other transactions.

Finally, due to the complexity of tax law, members of the tax team participate in the work of the dispute resolution team regarding disputes with tax authorities.

Key contacts:

Stanislav Tourbanov

Partner, Head of Tax

T +7 495 786 3074

E Stanislav.Tourbanov@cmslegal.ru

Charles-Henri Roy

Partner

T +7 495 786 3057

E Charles-Henri.Roy@cmslegal.ru

Dominique Tissot

Partner

T +7 495 786 3088

E Dominique.Tissot@cmslegal.ru

CMS Moscow office

Facts and Figures

- In Russia since 1992
- 90+ lawyers qualified in Russian, English, German and French law
- 22 partners
- Full tax and legal service
- Industry focus
- CMS network of 53 offices worldwide

We offer our expertise through 17 practice areas and sector groups, providing advice on domestic and international issues. These groups of expertise are firmly established in the Russian market and across Europe.

- **Automotive**
- **Banking & Finance**
- **Competition**
- **Consumer Products**
- **Corporate**
- **Dispute Resolution**
- **Employment**
- **Energy & Natural Resources**
- **Hotels & Leisure**
- **Infrastructure and Project Finance**
- **Insurance and Funds**
- **Intellectual Property**
- **Lifesciences**
- **Private Equity**
- **Real Estate and Construction**
- **Tax**
- **Technology, Media and Telecoms**

Rank 1 for M&A in Russia, Bloomberg's Global Legal Advisory Mergers & Acquisitions Ranking, for H1 2009

Law Firm of the Year: Central and Eastern Europe, PLC Which Lawyer, 2009

Real estate Law Firm of the Year, ACQ Law Awards for Achievement 2009

CEE Private Equity Law Firm of the Year, ACQ Finance Magazine, 2009

Top Law Firm for Insurance in Russia, Reactions Magazine, 2008

Rank 1 in Competition, Chambers Europe, 2009

Rank 1 in Real Estate, Chambers Europe, 2009

Rank 1 in TMT, Chambers Europe, 2009

Rank 1 in PPP, Chambers Europe, 2009

Recommended in Energy and Private Equity, Chambers Europe, 2009



"... there are very few firms that consistently provide the same level of quality service."

Chambers Europe 2009

Contact us:

CMS
11, Gogolevsky blvd.
119019, Moscow, Russia
Tel.: +7 495 786 4000
Fax: +7 495 786 4001

CMS in Russia is a representative office of CMS International B.V., a limited liability company registered in the Netherlands. For more information, please visit www.cmslegal.ru.

CMS aims to be recognised as the best European provider of legal and tax services. CMS operates in 27 jurisdictions, with 53 offices in Western and Central Europe and beyond. CMS was established in 1999 and today comprises nine CMS firms, employing over 2,400 lawyers. CMS is headquartered in Frankfurt, Germany.

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

CMS offices and associated offices: Amsterdam, Berlin, Brussels, London, Madrid, Paris, Rome, Vienna, Zurich, Aberdeen, Algiers, Antwerp, Arnhem, Beijing, Belgrade, Bratislava, Bristol, Bucharest, Budapest, Buenos Aires, Casablanca, Cologne, Dresden, Duesseldorf, Edinburgh, Frankfurt / Main, Hamburg, Kyiv, Leipzig, Ljubljana, Lyon, Marbella, Milan, Montevideo, Moscow, Munich, Prague, São Paulo, Sarajevo, Seville, Shanghai, Sofia, Strasbourg, Stuttgart, Utrecht, Warsaw and Zagreb.

The members of CMS are in association with the Levant Lawyers (TLL) with offices in Beirut, Abu Dhabi, Dubai and Kuwait City.

www.cmslegal.com