



Best for Tax Issues in European M&A's

Kanzlei Arndt

Stefan Arndt is a lawyer specialising in tax law in Cologne and Bonn, Germany.

Being named Best for Tax Issues in European M&A confirms our consistent specialisation in the subjects of tax law and tax-relevant civil law, as well as criminal law for tax offences. For many years now, our clients have appreciated the strong integration of the law office management – primarily by Attorney and Tax Advisor Mr Stefan Arndt - in all transaction processes and also in the permanent process of corporate taxation.

We assess the fact that our work is being honoured positively by a neutral party for the second time this year as being particularly positive. Our competence in the field had already been acknowledged at the beginning of the year by Focus Money magazine, where the 150 most highly qualified offices were determined by means of a subject-specific test amongst the 90,000 tax advisors in Germany. Here, we were one of the top offices in the country.

The complexity of German tax law means an intensive requirement for consultancy, in particular for foreign investors. But corporate transactions and successions in enterprises within Germany are also often subject to great civil and tax law challenges. This is the segment where we have our interdisciplinary consultancy approach.

In this context, a focal point of consultancy of medium-sized, family-run companies has developed. As a result of the forthcoming changes in German inheritance tax law – the German Constitutional Court will be deciding on the continuation of the Inheritance Tax Act in force at the present in the coming weeks – they currently see themselves in a situation of succession in the enterprise by premature transfer of the enterprise to the next generation. It is essential that the corporate transfers resulting from this are accompanied by a specialist, as otherwise con-

siderable financial disadvantages threaten. This support is then continued on the level of the successor, as German tax law has long-term rules in such a situation.

As a result of the experience gained in recent years, we can state that our clients primarily come to us due to the personal proximity of the decision-makers in our offices. High presence of the office management and optimum accessibility as well as fast implementation of the consultancy objectives are increasingly causing clients to look for medium-sized offices. We are additionally experiencing a tendency towards searching for consultants with a double qualification, i.e. the combination of attorney and tax advisor in one person. The clients' expectation in this context is a fast decision without frictional losses due to coordination between a number of people.

The challenge in the coming years will be convincing medium-sized German companies and, in particular, family-run companies that foresighted consultancy must form a strong part of corporate management. The necessity of strategic transactions and re-structuring is to be recognised at an early stage and implemented speedily by the consultants.

For consultancy of the international market, the decisive thing will be taking the fear of Germany as a location away from the investors. Even if the German tax system can indeed have a deterring effect, it nevertheless offers investors varied possibilities of stringently achieving their objectives. Naturally, this can only be done on the basis of high-quality consultancy. Our task as consultants in this regard is to recognise the clients' requirements and to put them into practice at short notice and in a qualified way by means of consultancy about the organisation.

Fact File

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Wonderful view of Cologne cathedral and the Hohenzollern bridge illuminated at night

