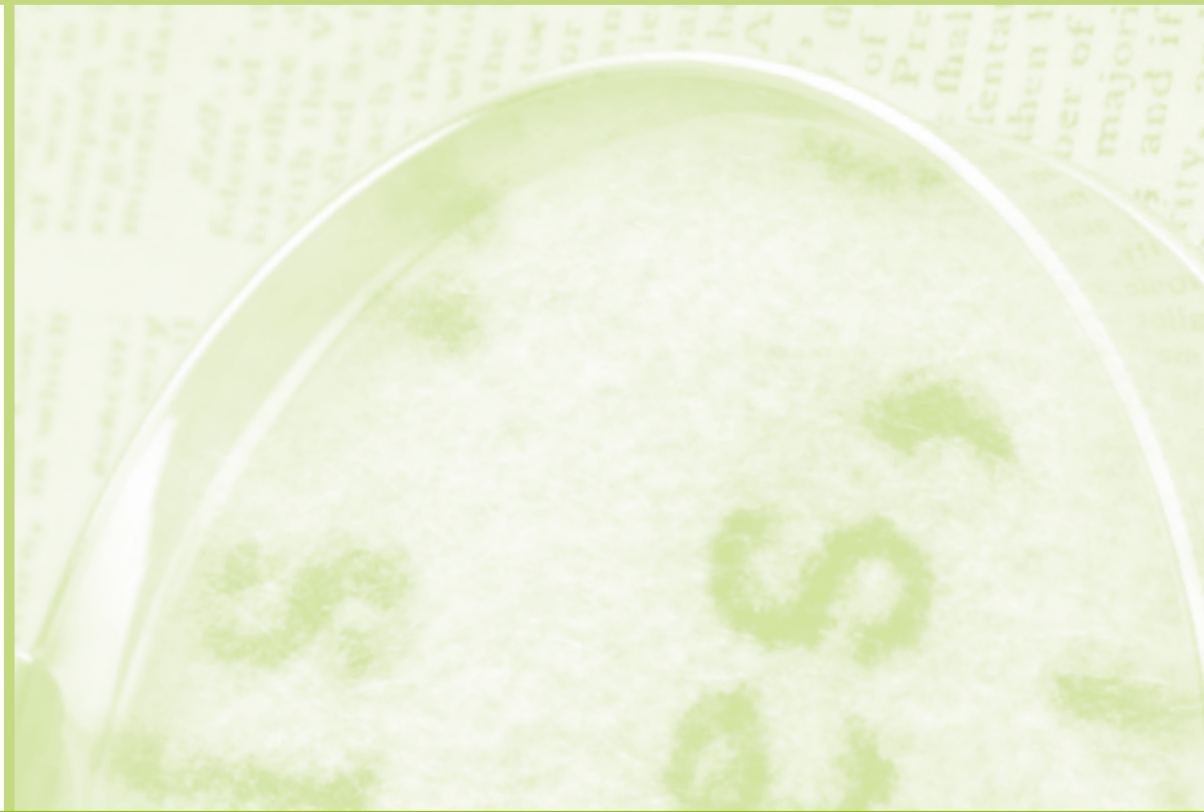




GENEVA GROUP INTERNATIONAL



## International Tax Services



A worldwide  
network of  
independent  
professional  
firms

[www.ggi.com](http://www.ggi.com)

GGI Practice Group



# International Tax Services

## □ About us

**Geneva Group International (GGI)** is one of the leading networks of independent accounting, trust, fiduciary, consulting and law firms all over the world.

Members are committed to providing clients with specialist solutions for international business requirements. Both members and their clients can select a Geneva Group International firm with confidence. All member firms have a common mission: to provide top quality services.

Established in 1995, Geneva Group International has grown to more than **260 professional independent firms** with **more than 395 offices** and **12,700 employees worldwide**, representing almost **150,000 clients along the globe**. Members have ready access to the expertise and market knowledge of fellow member firms all over the world.

## □ Our international tax practice

Around the world, our members are active in the various GGI Practice Groups. The GGI International Taxation Practice Group consists



of experts in international taxation from many countries. They are all well-trained specialists (tax consultants, chartered accountants and/or lawyers) who have many years of expertise in matters of international taxation. In addition to regular training in their domestic tax law, they regularly interact in order to exchange their knowledge and develop international tax strategies.

Being involved in the International Taxation Practice Group allows our members to remain at the forefront of their professions by providing their clients with a global network of professionals with similar practice focuses through which they can:

- Exchange information to find better approaches and solutions to clients' issues
- Stay connected to international information and issues relevant to areas of their practice
- Develop international tax structures

The International Tax Practice Group allows each member to take a holistic view and channel their tax expertise into assisting clients with their specific business needs.

## □ Making use of expert tax knowledge around the globe

The increasing globalisation of trade and commerce has resulted in a substantial growth in cross border transactions over recent years. The detailed local tax knowledge held by each member of the group and the interaction between them ensures that clients are provided with tailor-made solutions to their tax issues in each relevant jurisdiction around the world.

If you require tax assistance in any particular country, please contact the local GGI member firm or alternatively GGI head office.

### **GENEVA GROUP INTERNATIONAL**

International Head Office  
Forsterstrasse 70  
8044 Zurich  
Switzerland

T: +41 44 256 18 18

F: +41 44 256 18 11

E: [info@ggi.com](mailto:info@ggi.com)

W: [www.ggi.com](http://www.ggi.com)



## □ Our professional services\*

- International Tax Planning:
  - Income taxes
  - Reorganization tax
  - VAT
  - Inheritance/gift tax.
- Tax efficient structures for offshore tax planning
- Consideration of double tax treaties: interpretation of OECD guidelines (e.g. branches, representative offices, stock-option plans, derivatives)
- Taxation of foreign investments
- Advice on transfer pricing: Interpretation of OECD guidelines
- Documentation and preparation of (advanced) pricing agreements and advance tax rulings
- Tax efficient structures prior to and during M&A activities, tax due diligence, limited tax review
- Expatriate taxation services
- Tax efficient employment structures
- Tax litigation
- Taxation of foundations, trusts and tax transparent entities
- Advice on VAT recovery
- Support in connection with cross-border statutory tax audits by the fiscal authorities
- Fiscal representation services

\* The services offered by our various member firms may differ from country to country. For detailed information please contact the relevant member firm.





## □ Members of the GGI International Tax Group

### ▼ COLOMBIA

- Tower Consulting Worldwide Ltda.  
Bogotá D.C.  
Camilo Torres Jr.  
E: camilo.torresjr@tower-consulting.com  
T: +57 1 210 0288  
S: ctorres20  
W: www.tower-consulting.com

### ▼ CYPRUS

- ELIADES & PARTNERS Advocates  
Lawyers, Tax and Business Consultants  
Nicosia  
Marios Eliades  
E: meliades@eliades.eu  
T: +357 22 66 77 30  
S: marios.eliades1  
W: www.eliades.eu

### ▼ FRANCE

- Troy & Associés  
Paris  
Georges Troy  
E: georges.troy@wanadoo.fr  
T: +33 1 557 326 60  
S: georges.troy  
W: www.troy-avocats.com

### ▼ GERMANY

- Benefitax GmbH Steuerberatungs-  
und Wirtschaftsprüfungsgesellschaft  
Frankfurt am Main  
Oliver Biernat, Practice Group Chairman  
E: o.biernat@benefitax.de  
T: +49 69 256 227 60  
S: benefitax\_ob  
W: www.benefitax.de
- Dr. Vaih & Partner Wirtschaftsprüfung  
Stuttgart GmbH, Wirtschaftsprüfungsgesellschaft  
Stuttgart  
Dr. Jörg Steisslinger  
E: steisslinger@vaih.de  
T: +49 711 227 990  
W: www.vaih.de
- Munkert • Kugler + Partner GbR  
Nuremberg  
Klaus Küspert  
E: k.kuespert@munkert-kugler.de  
T: +49 911 598 701  
W: www.munkert-kugler.de

### ▼ HUNGARY

- Kovács Réti Szegheő Attorneys-at-Law  
Budapest  
Dr. Anita Ihász Kovácsné  
E: ihasz.anita@krs.hu  
T: +361 275 27 85  
W: www.krs.hu

### ▼ ITALY

- Bianchi Finulli & Partners  
Milan  
Dr. Sergio Finulli  
E: sergio.finulli@bianchifinulli.it  
T: +39 02 481 92 58  
S: sergio.finulli  
W: www.bianchifinulli.it

### ▼ MALTA

- Advocates CREDAL  
Gzira  
Dr. Robert D'Alessandro  
E: rd@advocredal.com  
T: +356 2 131 25 55  
S: robdalessandro  
W: www.advocredal.com

### ▼ THE NETHERLANDS

- United Trust Corporation (Netherlands) B.V.  
Broek op Langedijk  
Cees Roeleveld  
E: c.roleveld@united-trust.nl  
T: +31 22 634 53 78  
W: www.united-trust.nl

### ▼ ROMANIA

- Mirus Advisers srl.  
Bucharest  
Ionut Catalin Zeche, Practice Group  
Vice Chairman  
E: izeche@mirus-group.eu  
T: +40 31 405 10 17  
S: Ionut.catalin.zeche  
W: www.mirus-group.eu

### ▼ SLOVENIA

- SIMIC & PARTNERJI, davno svetovanje, d.o.o.  
Ljubljana  
Nikola Maslovrič  
E: niko.maslovric@simic-partnerji.si  
T: +386 1 300 06 00  
S: nikola2130  
W: www.simic-partnerji.si

### ▼ SPAIN

- Ficesa Treuhand S.A.  
Auditores y Asesores Fiscales  
Madrid  
Carlos Frühbeck  
E: fruhbeck@ficesa.es  
T: +34 91 700 43 50  
S: fruhbeck1  
W: www.ficesa.es
- Javier Carretero y Asociados  
Abogados  
Marbella, Málaga  
Santiago Lapausa  
E: s.lapausa@jca-abogados.com  
T: +34 95 292 46 56  
S: santiago.lapausa  
W: www.jca-abogados.com

### ▼ SWITZERLAND

- Eurotrust Partners AG  
Zurich  
Csaba Valentik  
E: valentik@eurotrust.net  
T: +41 44 266 99 99  
S: etpartners  
W: www.eurotrust.net
- Fischer & Partner  
Hergiswil  
Niels Fischer  
E: nfi@f-p.ch  
T: +41 41 632 42 72  
S: nfisher  
W: www.fischerpartner.com

### ▼ UNITED KINGDOM

- Citroen Wells Chartered Accountants  
London  
Henry Charles  
E: henry.charles@citroenwells.co.uk  
T: +44 20 7304 20 00  
W: www.citroenwells.co.uk
- Lawrence Grant Chartered Accountants  
London  
Graham Busch, Practice Group Vice Chairman  
E: graham@lawrencegrant.co.uk  
T: +44 20 8861 75 75  
S: gbusch54  
W: www.lawrencegrant.co.uk

### ▼ VENEZUELA

- Viso, Rodríguez, Cottin, Medina,  
Ramírez & Asociados  
Caracas  
Angel Gabriel Viso  
E: angelg.viso@vrcabogados.com.ve  
T: +58 212 951 79 77  
S: angelviso  
W: www.vrcabogados.com.ve