



Onepager

Switch On
International
tax law.

Our services in the field of

International tax law

Cross-border investments are gaining ground due to the increasing and intensifying globalization of the markets. Foreign markets are increasingly important for domestic companies and investors (outbound). Likewise, foreign investors and companies are increasingly interested in entering into the German and European markets (inbound).

To this background, companies and investors are not only confronted with the complex domestic tax law but moreover also faced with the unique complexities of the international tax law and the tax law of the foreign countries. With the cross-border activities, the risk exposure for non-compliance as well as inefficient, non-tax optimized structures increases significantly. Therefore, a competent tax expert is necessary to provide guidance and advice in these fluent and complex situations. We are here to help. With our vast experience in international tax law, our multilingual team and our international network of colleagues we are able to assist client with their cross-border needs.

In particular, we offer the following services:

General consulting services

- Preparation of tax returns for employees and private individuals with domestic and foreign income
- Sales tax issues in connection with cross-border goods and services
- Tax residency test
- Advice in the context of removal and immigration cases
- International tax optimization
- Advice of double taxation
- Tax optimized transfer pricing systems and licenses
- Tax-optimized cross-border group financing
- International inheritance and gift cases as well as inheritance tax optimization
- Sales tax issues in connection with cross-border goods and services

Outbound: structuring of investments abroad

- Advice to tax residents with foreign income
- Structuring of foreign activities (direct business, direct investment)
- Tax optimization of transfer pricing
- Transfer pricing documentation
- Foreign Tax Act (controlled foreign corporation rules, transfer pricing)
- Double taxation agreement (DTA)
- Exit taxation
- Extended limited tax liability

Inbound: structuring of domestic investments by foreigners

- Advice for non-residents with limited tax liability, especially cross-border commuters, artists and expatriates
- Tax-optimization of inbound investments
- Assistance in establishment of German business / entity
- Assistance in M&A-transaction (Tax Structuring, Tax Due Diligence)
- Limited tax liability
- Clarification of obligations in connection with withholding taxes for foreign private individuals and companies (§ 50a EStG)

Cross-border design advice

- Development of tax strategies
- Examination of alternatives for building a group through the use of holding, license and financing companies
- Optimizing financial flows
- Implementation of measures for cross-border profit and loss offsetting
- Tax planning for corporate reorganizations and relocations of functions
- Planning and implementation of measures to optimize the global group tax rate

International inheritance tax law

- Optimization and planning of cross-border inheritance and gift cases
- Measures and structuring to avoid double taxation
- Unlimited, limited, extended restricted tax liability

German Foreign Tax Act (AStG)

- Income adjustment (relocation of functions, transfer pricing)
- Extended limited tax liability when relocating the residence to a low-tax jurisdiction
- Exit taxation
- CFC tax rules

Double taxation law

- Reason for double taxation
- Allocation of the right to tax
- Methods of avoiding double taxation
- Special regulations (e.g. overarching taxation DTA Switzerland)
- Mutual agreement procedure

Cross-border employee deployment (expatriates)

- Assignment / Secondment in a state with or without a double taxation agreement
- Regulations in the Decree in Foreign Activities
- Effects in tax assessment
- Cross-border commuter regulation
- Aspects in respect of social security law



Due to our membership in the exclusive international network XLNC, a group of independent international auditing, tax and legal experts with locations in almost all European countries, the USA and numerous countries in the rest of the world, we rely on a network of trusted and proven partners with the highest level of quality and professional competence.

We support and coordinate foreign tax issues and tax relevant issues.

