

C/M/S Reich-Rohrwig Hainz



CMS Tax Force  
in Austria and CEE



# About CMS International

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With offices in Vienna, Belgrade, Bratislava, Brussels, Kiev, Ljubljana, Sarajevo, Sofia and Zagreb, CMS Reich-Rohrwig Hainz is one of the leading law firms in Austria and Southeast Europe. More than 100 lawyers and tax experts specialise in fields such as M&A, banking & finance, real estate, tax law, corporate and energy law, labour law, IP and IT law as well as public procurement law.

CMS Reich-Rohrwig Hainz is a founding member of CMS, the alliance of leading European law firms. Together with affiliate offices in Bucharest, Budapest, Moscow, Prague and Warsaw, we offer a team of more than 500 experienced specialists in CEE/SEE – which makes us the strongest legal adviser for companies in this region.



CMS is the pre-eminent provider of high quality legal and tax advice in Europe.

The alliance of nine independent law and tax firms, among them CMS Reich-Rohrwig Hainz, stands out in Europe because of its regional expertise and thorough knowledge of various industries. For you, CMS means comprehensive legal advice, specialisation in focus areas and industries as well as profound understanding of commercial aspects.

- 54 locations
- 28 jurisdictions
- 2,400 legal experts
- 600 partners

# Tax law at CMS

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As the economy is becoming ever more internationally interdependent, new challenges for companies arise. Profound knowledge of legal and tax regulations in the various markets is a prerequisite for doing business successfully.

In tax law, CMS Reich-Rohrwig Hainz especially advises on national and international transactions and also focuses on long-term tax planning issues. Our teams know the individual situation of our clients as well as the industry sector in which they operate.

## **CMS develops tax-optimised models for**

- restructuring measures for corporate groups
- corporate restructurings and liquidations
- corporate and mergers & acquisitions
- property transactions
- value added tax
- income tax
- transfer of assets into private foundations
- international companies aiming to optimise their businesses in terms of tax aspects

Together with the tax experts of our CMS partner firms we can efficiently plan even the most complex cross-border tax structures in as many as 28 jurisdictions.





## Sibylle Novak Tax Partner (Austria and CEE)

Sibylle Novak, an expert in Austrian and international tax law, is a senior attorney at CMS Reich-Rohrwig Hainz. She can look back on over 15 years of experience and is one of the few attorneys in Austria also authorised as tax advisor. In her work, she focuses on tax optimisation of transactions, mergers & acquisitions, restructurings, private foundations and private equity/venture capital.

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## Wolfgang Auf Tax Partner (Croatia and Slovenia)

Wolfgang Auf is a tax expert at CMS Reich-Rohrwig Hainz and focuses on tax-related issues in Croatia and Slovenia. He primarily works in CEE and is experienced in tax optimisation of transactions, restructurings of companies as well as corporate restructurings and liquidations.

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## Valentin Savov Tax law expert (Bulgaria)

Valentin Savov works at CMS Reich-Rohrwig Hainz in Sofia as a Bulgarian lawyer and an expert in tax law. He can draw on thorough regional as well as international knowledge in the field of tax law. Apart from fiscal issues, he also works with clients in the areas of corporate law, mergers & acquisitions, real estate law and public procurement law.

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◀ f.i.t.r.: Valentin Savov, Sibylle Novak, Wolfgang Auf

### Focus areas

- structuring and optimising tax operations in corporate and property transactions
- avoidance of stamp duties, capital transfer and real estate transfer tax
- reorganisation of companies (mergers, demergers, contributions)
- questions concerning income tax, corporate income tax and value added tax
- international tax law, double taxation treaties, avoidance of withholding tax
- private equity funds and private foundations

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### Focus areas

- transfer pricing
- double taxation treaties
- planning and optimising tax operations for property transactions and developments
- structuring of projects and planning of international tax operations
- corporate and income tax (especially secondments and tax optimisation for persons in former Yugoslavia to whom limited tax liability applies)
- value added tax

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### Focus areas

- double taxation treaties
- restructurings
- value added tax
- corporate and income tax as well as health insurance
- corporate restructurings and liquidations
- transfer pricing

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◀ Buenos Aires  
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