



A key practice area of
Peters, Schönberger & Partner,
Munich



Your tax position in focus

With its numerous exceptions and special rules, tax law has reached a complexity that keeps on presenting new challenges for you as an entrepreneur or investor. As laws are amended at ever shorter intervals, you are forced to continue to find new tax solutions to secure the success of your mid-sized or family-managed business on a lasting basis. Together with you, we develop optimised recommendations that help you put your ideas and strategies into practice. In doing so, we naturally do not focus on Germany alone.

In your private tax affairs, we take account of your personal plans and the interests of the next generation in addition to the family position. We help you optimise your wealth in the long term from a tax point of view and meet your obligations to file tax returns. Together with you, we help you optimise your personal tax position at all stages in your life, including wealth succession arrangements. This naturally covers cross-border matters and all the aspects involved in such cases.



PSP offers customised advice

The PSP tax team offers tax, legal and commercial advice from one source. We take account of your specific needs and personal position. Businesses, investors and individuals have access to a team of PSP experts in every situation. The team supports you in all your decisions.





■ **Tax-efficient advice and tax planning**

In today's rapidly evolving globalised economy, corporate structures are constantly changing. We support you in setting up new businesses, drawing up tax-efficient financing plans and converting partnerships and corporations. We assist institutional and other investors in designing acquisition and participation models and structuring capital measures. Detailed tax planning calculations create certainty and form the basis on which your tax and legal position can be optimised with a view to the future.

■ **Wealth succession, inheritance and gift tax**

Different situations require different plans. In wealth and succession planning, we help you put your ideas into effect in a tax-efficient manner. We have in-depth knowledge of drawing up and implementing estate planning arrangements. These take account of the effects under tax and civil law and the personal and family environment and – depending on each situation – the interests of the next generation.

■ **International tax law – inbound and outbound**

Globalised markets require expertise and experience in international tax law. As members of an international association with local specialists, we are always able to answer tax questions with an international dimension and offer sound recommendations. We advise on outbound and inbound investments. Whatever the issues – transfer prices, transfers of functions, cross-border corporate acquisitions, inbound or outbound relocations – we highlight the tax opportunities and risks and help you find solutions.

■ **Mergers & acquisitions and restructuring**

We have been involved in M&A transactions for many years and are therefore able to support you at all stages of a project. We have gained particular experience and expertise in performing tax due diligence reviews and structuring transactions in a tax-efficient manner. We assist you from preparation to completion and at the same time take account of all matters that are legally and commercially relevant.

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■ **Criminal tax law and representation before court and fiscal authorities**

Criminal tax law, appeals and other court proceedings require an experienced adviser who also has the necessary empathy. The PSP specialists represent you before the tax courts and Federal Tax Court in cases in which you voluntarily disclose a failure to report income in the past and defend you in cases of tax evasion and tax fraud. We also offer this service to fellow professionals for their clients, guaranteeing full protection for the existing client relationship.

■ **Tax compliance services and tax enforcement issues**

Tax returns, financial statements, financial accounting – you can obtain all these services from a team of specialists. Besides having knowledge of current and planned tax rules, the team also has the necessary experience to support you in tax audits and clarify questions directly with the tax authorities. We also help you design and draw up documentation on intragroup transfer prices nationally and internationally.

■ **Areas of advice at a glance**

- Individual tax planning calculations
- International tax burden comparisons
- Private equity and venture capital transactions
- Due diligence reviews
- Corporate acquisitions and restructuring
- Tax-efficient financing arrangements
- Taxation of financial innovations
- Corporate reorganisation tax law
- International tax law
- European and German VAT law
- Transfer prices
- Real estate transfer tax
- Employee participation models
- Wealth succession planning
- Inheritance and gift tax
- Taxation of foundations and non-profit organisations
- Tax advice for artists and sportspersons
- Tax relocation (inbound and outbound)
- Tax advice on foreign assets
- Assisting in tax audits
- Digital tax audits (GDPdU)
- Criminal tax law / voluntary self-disclosure of tax evasion
- Representation before tax courts
- Preparing opinions for professional colleagues
- Financial accounting and reporting
- Preparing financial statements
- Preparing tax returns
- Payroll tax and social insurance law

TYPICAL AREAS OF ADVICE

■ BUSINESSES AND INVESTORS

- Advising companies and shareholders / partners on day-to-day tax matters
- Optimising corporate structures with regard to tax and legal aspects
- Choice of legal form and restructuring measures
- Workshops and in-house seminars on tax problems in practice (e.g. VAT, transfer prices)
- Providing opinions on complex tax issues
- Setting up, advising on and reviewing transfer pricing systems
- Providing support in connection with M&A activity, including due diligence reviews
- Drawing up financing plans and negotiating with financing partners
- Structuring and assisting in capital-raising measures
- Drawing up tax-efficient employee participation models
- Wealth succession planning with regard to legal and tax aspects
- Advising on the tax and legal implications of transferring a company's domicile or certain functions to another country
- Assisting clients in tax audits and safeguarding their interests before tax court

■ INDIVIDUALS

- Reviewing and optimising wealth and income structures with regard to tax and legal aspects
- Drawing up individual tax, income and liquidity plans
- Succession planning and anticipated succession
- Reviewing and optimising investment decisions with regard to tax, legal and business aspects
- Assessing investments in Germany and abroad
- Assisting and advising on financing decisions and negotiations with lenders
- Advising shareholders and partners and representing their interests
- Advising on the administration and division of estates among heirs
- Examining the tax opportunities and risks of relocations (outbound and inbound)
- Advising on voluntary self-disclosure of tax evasion and implementation

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Peters, Schönberger & Partner, lawyers, auditors and tax consultants, and PSP Peters Schönberger GmbH Wirtschaftsprüfungsgesellschaft, have been advising businesses, entrepreneurs and private clients for over 30 years. Our strength is based on our interdisciplinary approach combined with a focus on special areas. For our clients, this means expertise provided by tax consultants, auditors and lawyers working together as integrated teams. Besides taxation, other special areas include in particular:

- Annual Audits
- Family Office
- M&A / Corporate Finance
- Succession
- Foundations
- Real Estate
- Value Added Tax

Our clients operate regionally, nationally and globally. Internationally, we cooperate with DFK International, a worldwide association of independent accounting firms, tax and business advisers. For nearly 50 years, DFK International has been attending to the needs of clients that have multinational operations across borders. The worldwide association now spans more than 300 offices in 91 countries.



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