

Germany



 **SALANS**

A different approach



Berlin
Frankfurt am Main



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SALANIS

Salans International

For over 30 years Salans has been advising clients in Europe and around the globe on all issues of commerce and the economy.

Salans now has more than 700 lawyers and tax advisers from over 20 nations operating from 22 offices: Berlin, Frankfurt, Almaty, Baku, Barcelona, Beijing, Bratislava, Brussels, Bucharest, Budapest, Hong Kong, Istanbul, Kyiv, London, Madrid, Moscow, New York, Paris, Prague, Shanghai, St. Petersburg and Warsaw.

Our clients include companies of all sizes, multinationals, commercial and investment banks, insurance companies, investment funds, multilateral institutions, public authorities, governments, charitable institutions and high net-worth individuals.

In all our offices you will find outstanding local lawyers as well as highly-qualified expatriate lawyers who have been present nationally for a number of years. Our international legal training, professional experience, and linguistic skills enable us to represent our clients' interests efficiently in national and international matters.

Salans is a member of several international professional organisations and associations. We regularly attend events hosted by these organisations and communicate with reputed colleagues throughout the world. We maintain close professional contacts with lawyers, tax advisers, and auditors in many countries.

Salans in Berlin

Our premises are prominently located on the most beautiful square in Berlin, the Gendarmenmarkt, where you can find the offices of our lawyers, tax advisers, auditors and notaries public.

The office joined Salans in January 2006; however, we had already existed as a legal team in Germany for 16 years by that time. The transfer of know-how from that period was ensured through the decision taken by the partners and employees to join Salans.

As we have done since our earliest years, we continued to grow organically in 2006, especially with the recruitment of young lawyers. The takeover of the Berlin office of Travers Smith at the beginning of 2007 further enhanced our attractiveness for larger groups of colleagues from other law firms. In 2009 a team of 8 lawyers previously with another renowned practice joined the Berlin office.

Salans Berlin advises its clients on all major areas of commercial law, with a particular focus on tax law, corporate law, and real estate. We are among the leading firms in the fields of M&A, reorganisation/insolvency law, competition law and merger control, employment law, and medical law as well as regulatory and public law. In addition, two notaries public in our office support clients with notarial services.





Salans in Frankfurt

In the summer of 2008, Salans also opened an office in Frankfurt am Main, the site of Europe's most important stock exchange.

From our office in the Pollux building close to the Frankfurt Messeturm, we advise multinationals, institutional investors, and banks on the areas of mergers & acquisitions/private equity, corporate law, banking and capital markets law, as well as financing and restructuring. In addition, we represent banks and investors in court and out of court dispute proceedings.

The Frankfurt office has grown continually since its opening. We have been able to strengthen our corporate finance practice with several experienced lawyers from other large law firms. In addition, in the framework of our full-service offering we now provide employment law advice from our office in the banking city and we also cover the areas of competition, public law and regulatory.

Since the beginning of 2010 our team has included a group of specialists in intellectual property law. This means that expertise in trade marks, copyright and patent law, together with combating counterfeiting, is a part of our unified approach to providing advice.

German Speakers All Over the World

We have grouped together our German-speaking teams to form the German International Practice Group. In this way we can attend to the needs of our clients from Germany, Austria, and Switzerland in the best manner possible.

Members of the German International Practice Group have fluency in the German language in common. They also have an in-depth understanding not only of their work, but also the economy and culture of the country in which they carry out their work.

We head our German International Practice Group with German lawyers who have lived and worked for many years in the respective country or with partners who speak perfect German from having lived and worked in a German-speaking country. They are as aware of the German legal system as they are of the business customs and cultures within German-speaking countries. We therefore ensure that the requirements of our German-speaking clients – including medium-sized businesses, international groups and banks – are understood and that we can develop tailor-made solutions for them.







Who We Are and How We Work – Our Philosophy

We solve tasks through interdisciplinary and international teamwork. This enables us to provide solutions made in one coherent mould by lawyers, tax advisers, and auditors working closely together. Our clients need to satisfy the highest quality standards in their markets - therefore they expect the same from us. These expectations determine the quality of our services.

With the choice of our partners and support staff and with their further training, we try to satisfy these quality expectations. Our relationships with universities, colleges, and associations assist us keep our training up to date.

We guarantee the quality that our clients demand by double-checking every single piece of advice that we give, in each case using two competent specialists, with one always a partner.

Solid analysis on the basis of careful examination of legal and economic facts provides the foundation for our creative solutions.

The quality of our legal advice depends on the standard of education of all of our employees.

Those working for Salans are amongst the best in their respective areas, and they make a dedicated use of their knowledge when working within our teams. Almost all of our employees speak English fluently, in addition we represent many other languages.

One of the cornerstones of our self-conception is improvement through continued further training and education. For this reason we send our employees to external professional seminars which contribute to further enhancing their skills.

Our internal training programmes promote the specialisation of our staff and also further the understanding for all disciplines represented in our firm.



Our Commitment

We believe that we have a responsibility not only to our clients and employees but also to the surroundings, including our environment, in which we work.

Members of our office support and promote numerous charitable and socially important projects in Germany and throughout the world. We support the aims of the environmental initiative "atmosfair" for the reduction of CO₂ emissions by paying financial compensation for the CO₂ emissions caused by our necessary flights and thereby supporting projects to avoid global warming in developing countries.

In the framework of Salans' pro bono activities, we have acted as litigators and have engaged in the financing of social projects, for example the enforcement of rights of the deaf.

Salans Germany finances, among other things, a professorship at the Institute for Managerial Auditing and Tax Sciences at the Free University of Berlin as a co-financer. The Berlin office supports the Bucerius Law School, the Association for the Promotion of Culture in an Enlarged Europe e.V. Salans is also a member of the association for the promotion of ELSA-Deutschland e.V.

Salans and the Arts

For many years we have maintained a special relationship with the arts. Works of art from over 60 German and international artists are exhibited on Salans' premises.

Modern art is present in our Berlin and Frankfurt offices as a symbol of inspiration and identification. Paintings by Antoni Tapies, sculptures by Marion Dorendorf, and photos by Rémy Marlot and Gerhard Mantz – our collection is as diverse as we are, and it is continuing to grow in correlation with the firm.

We organise a series of events for our clients called "Art & Talk", which has so far taken place five times: once in the "Hamburger Bahnhof" in Berlin for an exhibition of the Flick Collection, twice in the New National Gallery for the exhibits of the Museum of Modern Art in New York and the impressionists from the Metropolitan Museum in New York, once in the Gemäldegalerie for a Rembrandt exhibition and once in the Berlin bureau of the Nolde Stiftung Seebühl for their summer exhibition 2008. In our Berlin office we displayed works by the painter Dietrich Rürger under the heading of "Painted Jazz" in the framework of the Berlin Jazz Festival.



Our Partnership in Berlin and Frankfurt

The partners advising our clients are partners of Salans LLP and shareholders of Salans GmbH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft. This principle preserves our professional independence and excludes any kind of external influence.

Our services are provided by the following entities:

Legal Advice

In principle by Salans LLP Rechtsanwälte Steuerberater

Tax Advice

In principle by Salans LLP Rechtsanwälte Steuerberater; certain services such as current bookkeeping, the preparation of annual financial statements and tax declarations are provided by Salans GmbH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft

Auditing Services

Exclusively by Salans GmbH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft



Our Expertise

Legal Advice

Corporate Law

Shareholders' agreements, establishing legal entities, restructuring and reorganisation (splits, mergers, change of legal form), capital measures, liquidations, preparation and support of shareholders' meetings and general meetings, corporate litigation, ongoing corporate advice (stock corporation law, limited liability companies law, partnership law), structuring and drafting business agreements, commercial and distribution agreements

Mergers & Acquisitions/Private Equity

Sale and purchase of companies, mergers and joint ventures, privatisations, structured bidding procedures, leveraged buy-outs (MBO and MBI), turnaround, buy & build acquisitions, sponsored and non-sponsored transactions, management-participation schemes, venture capital, agreements on strategic alliances, silent partnerships

Restructuring and Insolvency

Distressed situations, distressed M&A, financial restructuring, structuring and review of insolvency plans, structuring of insolvency remote collateral, double sided trusteeship, non-performing loans, insolvency disputes, voluntary liquidation or dissolution

Banking & Finance

General banking, regulatory, acquisition finance and structured finance, leasing, factoring, securitisation, cross border financings, tax structuring, litigation, project finance, syndicated lending

Capital Markets

Initial public offering, capital increase, private placement compliance, litigation, PIPE transactions, takeover offers under securities acquisition and takeover act

Investment Funds

Equity funds, technology funds, venture capital funds, real estate funds, special funds, e.g. futures funds, cross-border funds

Employment

Individual and collective employment law, restructuring and reorganisation, as well as transactions, ecclesiastical employment law, international employment law, international employee posting, employment law in the public sector

Competition

National and EU competition laws, merger control, non-discrimination rule and non-compete clauses; advice regarding abuse of dominance cases, representation in proceedings before national and European competition authorities and courts, state aid, competition law compliance

European and Trade Law

Law on free movement of goods, trade and anti-dumping, EU public procurement, EU data protection, EU regulatory and corporate law

Intellectual Property

Trademarks and designs, copyrights, unfair competition (passing off), patents and utility models, geographical indications and plant variety rights, trademark and design prosecution, combating product piracy, advising on IP in transactions, IP due diligence, license agreements, litigation

IT and Media

Media law, copyright, broadcasting and publishing law, telecommunications law, hard- and software contracts; data processing (DP) service agreements and maintenance contracts, IT-outsourcing, compliance

Real Estate

Real estate transactions, real estate finance, project development, asset management, corporate real estate, private construction, public construction including planning law

Regulatory and Public Law

Environment, pharmaceuticals and hazardous substances, planning, zoning and construction, infrastructure development and operations, public procurement and state aid, public healthcare, energy, data protection, telecommunications, specialised litigation vis-à-vis administrative and constitutional courts

Energy

Trade in energy, energy supply contracts, emissions trading, contract drafting, projects finance, regulatory, renewable energies

Our Expertise

Healthcare

Restructuring and privatisation of hospitals and medical institutions, healthcare schemes, co-operation agreements and outsourcing, medical institutions law, doctors' and dentists' contracts law, healthcare centers (MVZ), contract drafting between service providers, physicians' associations, public health insurance law, integrated care, selective agreements, medical practitioners' liability

Litigation

Representing clients in litigation at our national and international locations

Arbitration Proceedings

Representing clients before national and international arbitration tribunals, serving as arbitrators in such proceedings

Notarial Services

Notarisation, attestation and other services reserved for notaries; real estate law: transfer of real estate, turnkey building contracts, apartment ownership law; corporate law: formation of limited liability companies and stock corporations, conversions, amendment of articles of association and of partnership agreements, general meetings, commercial register entries; inheritance law and corporate succession: wills, inheritance agreements, anticipated inheritance, applications for certificates of inheritance; family law: marital agreements, agreements under the life partners' act, agreements on the consequences of divorce

Tax

Advice on Concepts for

Corporate reorganisations, acquisitions of undertakings, corporate financings, privatisations, corporate succession, real estate transactions, company pension plans and employee participation schemes

Purposeful Tax Planning

Preparing tax planning accounts, developing tax-optimised solutions, planning succession under tax aspects

Advice on International Aspects

International tax matters, especially application of double tax treaties, cross border issues (transfer pricing, taxation of permanent establishments, international real estate investments), foreign transaction tax law

Ongoing Tax Advice

Preparing tax returns, negotiations with revenue authorities, filing applications, reviewing tax assessments, advice on succession cases, assistance in tax audits, processing objections, representation before fiscal courts and the Federal Fiscal Court, assistance in proceedings for criminal prosecution of tax offenders

Delivery of Expert Opinions

Opinions on problems with respect to mergers, conversions, capital increases, and disputes; statements on issues of accounting law and accounting tax law; expert opinions on contracts of any kind under aspects of tax law, especially on articles of association or partnerships

Accounting and Auditing¹

Establishing accounting systems, ongoing accounting, preparing annual financial statements under German and international law, advising on the preparation of annual financial statements, preparing any special balance sheets

Other Accounting Support¹

Ongoing supervision of clients' accounting, analysis for management purposes, reporting to parent companies

¹In cooperation with or through Salans GmbH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft

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