



# International Corporate Reorganizations

Our vast multi-disciplinary knowledge and global experience in designing and implementing efficient, cost-effective legal structures and business operating models gets results.

## The need for change

Businesses regularly review their corporate structure to ensure it provides the most effective means of achieving current and future commercial plans while ensuring appropriate **tax efficiency** and **minimizing HR risk**. Structural and business flexibility is a competitive necessity to achieve efficiency, operational synergies, cost savings and enhanced shareholder value in fluid, fast-paced global markets.

Corporate reorganization achieves these goals and presents multinational corporations with further opportunities across all parts of the business. We can help you and your business to maximize the benefits of these transformations, with detailed, tailored strategies and effective execution.

## One global team

Our International Corporate Reorganizations team comprises cross-border, multi-disciplinary teams of corporate, employment, tax, intellectual property, IT, regulatory, commercial, finance and real estate practitioners. Our team will assist you and your business with a broad range of integrated services, including post-merger integration, carve-out/spin-off, supply-chain transformation, entity rationalization and general corporate structuring.

## Transfer pricing

In addition to tax and legal services, our **transfer pricing group**, comprising dedicated lawyers, economists and accountants can provide any transfer pricing and valuation services required to implement your reorganization.

## Helping you transform

Our extensive experience and our proactive, efficient approach to managing complex global projects has given us a comprehensive understanding of the operational, financial, legal and tax implications that accompany a reorganization.

Our internationally experienced lawyers in the Project Management Office combine know-how, project management skills, tailored technology and tools to effect efficient implementation. By providing a single point of contact, our lawyers manage all material aspects of the project and ensure seamless collaboration, with minimal disruption to your in-house team and day-to-day operations.

## KLÍČOVÉ KONTAKTY

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## SOUVISEJÍCÍ SLUŽBY

- Tax
- Corporate
- Restrukturalizace
- Projects, Energy and Infrastructure
- International Trade, Regulatory and Government Affairs
- Intellectual Property and Technology
- Finance
- Pracovní právo

## Our methodology

Having devised and implemented a significant number of international corporate reorganizations, we have developed a robust approach that ensures projects are run in the most efficient and cost effective way.

This includes:

- Central coordination and communication
- Quality review
- Central billing
- Globally aligned documentation
- Tailored technology and tools

## A truly one-stop solution

Leveraging our global footprint, deeply rooted local focus and a strategic investment in technology, we deliver a solutions-led approach based on our client's global objectives. We help streamline processes, increase accountability and identify ancillary enhancement opportunities across all sectors globally.

## CAPABILITES

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## EXPERIENCE

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- Acting for a large multinational insurance brokerage company in creating a new holding structure for its non-US subsidiaries to enable it to better manage the internal cash needs of the group and to repatriate funds to the US as efficiently as possible.
- Leading a global multi-disciplinary team in implementing a 30+ country regulatory-mandated divisionalization of a leading multinational financial services company.
- Leading the segregation of the EMEA, LATAM, Caribbean and AsiaPac subsidiaries of a global professional services firm into new regional holding companies, followed by a sophisticated leverage transaction involving 40+ countries.
- Leading the global corporate implementation effort of a global science and technology innovator's separation into two publicly-traded entities. Implementing 41 step plans that covered 54 jurisdictions and involved nearly 4,000 documents, 500 share transfers, 25 assets transfers, and the formation of more than 50 entities.
- Advising a large multinational conglomerate in a carve-out sale of a multi-jurisdictional business from a larger division across more than 20 countries.

- Advising on a post-acquisition restructuring arising out of a takeover in IT services. This was a global transaction of US\$3.1 billion designed to increase Business Process Outsourcing (BPO) capabilities and to improve and increase the infrastructure platform.

## AKTUALITY

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### publikace

#### Restructuring Global Insight: COVID-19 edition

23 June 2020

#### RESTRUCTURING - GLOBAL INSIGHT

News, views and analysis from DLA Piper's Global Restructuring group.

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#### Transfer Pricing Masterclass Series

23 July 2019

The DLA Piper Transfer Pricing Team recently presented a series of Transfer Pricing Masterclasses on a variety of topics.

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#### The UK ORIP tax charge – Where are we now?

4 July 2019

On 6 April 2019, the UK's far-reaching tax regime on offshore receipts in respect of intangible property (ORIP) came into effect (with anti-avoidance provisions applying to arrangements made on or after 29 October 2018). This article provides insight into proposed amendments and some welcome changes.

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#### Japan Tax and Transfer Pricing Seminar

25 Feb 2020

Transfer Pricing Masterclass Series 2019

London

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#### DLA Piper Transfer Pricing Masterclass

13 November 2019

Transfer Pricing Masterclass Series 2019

Johannesburg

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#### Transfer Pricing Masterclass 5 - Landing the Value: Centralized Controversy Management for Transfer Pricing

26 September 2019  
Transfer Pricing Masterclass Series 2019  
London

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### **Transfer Pricing Masterclass 4 and drinks networking – Doing your duty: Transfer pricing, tax and beyond**

10 July 2019  
Transfer Pricing Masterclass Series 2019  
London

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### **Transfer Pricing Masterclass 3 - Interested in Interest: Financial Transactions in Transfer Pricing**

5 June 2019  
Transfer Pricing Masterclass Series 2019  
London

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### **Transfer Pricing Masterclass 2 - Between the Uprights: Valuations in Tax and Transfer Pricing**

8 May 2019  
Transfer Pricing Masterclass Series 2019  
London

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### **Transfer Pricing Masterclass 1 - Knowing the Issues: Identifying Transfer Pricing Risk and Opportunity**

10 April 2019  
Transfer Pricing Masterclass Series 2019  
London

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## **NOVINKY**

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### **DLA Piper advises lenders on the refinancing of the Warnow Tunnel in Germany**

26 February 2021

DLA Piper has advised the lenders on the EUR115 million refinancing of the Warnow Tunnel in Rostock (Germany), also known as the Warnow River Crossing (Warnowquerung).

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### **DLA Piper advised Box Inc who will acquire SignRequest**

10 February 2021

We are delighted to have advised Box Inc, who entered into a definitive agreement to acquire SignRequest, a cloud-based electronic signature company.

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### **DLA Piper advises Manulife on its acquisition of 39 Martin Place**

29 January 2021

DLA Piper has advised international financial services group Manulife Financial Corporation on its 50/50 joint venture with Investa Commercial Property Fund ("ICPF") to acquire the right to a 100% interest in 39 Martin Place, Sydney from Macquarie Group Limited (ASX: MQG).

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### **DLA Piper advises Wintershall Dea tax wise on successful 1.5 billion Euro subordinated notes transaction**

27 January 2021

DLA Piper has advised Wintershall Dea GmbH, Europe's leading independent natural gas and oil company, on tax law aspects of the successful issue of its first subordinated notes in two tranches in the total amount of EUR1.5 billion.

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### **DLA Piper advises Aviva Investors on acquisition of Stuttgart office building**

22 January 2021

DLA Piper has advised Aviva Investors, the global asset management business of British insurance company Aviva plc, on the acquisition of the Rotebühlstrasse 121 office building in Stuttgart for one of its clients.

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### **DLA Piper strengthens Transfer Pricing offering with new team hire in Spain**

18 January 2021

DLA Piper is strengthening its Transfer Pricing offering in Spain with the appointment of César Salagaray as a partner in its Madrid office.

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### **DLA Piper advises Idinvest Partners on a financing for Kinetics Group**

12 January 2021

DLA Piper hat die französische Investment-Gesellschaft Idinvest Partners bei einer Unternehmensfinanzierung für die Kinetics Group beraten.

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### **DLA Piper advises Lufthansa Group as main creditor in ZIM Flugsitz insolvency proceedings**

11 January 2021

DLA Piper has successfully advised the Lufthansa Group with its entities Deutsche Lufthansa AG, Lufthansa Technik AG and SWISS as main client and main creditor in the insolvency proceedings of ZIM Flugsitz GmbH.

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### **DLA Piper advises Wipro Limited on the acquisition of METRO-NOM GmbH and METRO Systems Romania**

4 January 2020

DLA Piper has advised Wipro Limited, a leading global information technology, consulting, and business process services

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company, on the acquisition of METRO AG's IT units – METRO-NOM GmbH in Germany and METRO Systems Romania S.R.L.

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### **DLA Piper boosts Tax practice in Luxembourg with new partner hire**

4 January 2021

DLA Piper is pleased to announce that Luis Muñoz is joining as partner in its Tax practice, based in Luxembourg.

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### **DLA Piper advises Heidelberger Druckmaschinen AG on the sale of commercial space at Wiesloch/Walldorf site**

28 December 2020

DLA Piper has advised Heidelberger Druckmaschinen AG (Heidelberg) on the sale of an area of around 130,000m<sup>2</sup> to the VGP Group as part of its planned site and structural optimization measures.

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### **DLA Piper advises Hahn Group on the sale of Pfungstadt retail park**

22 December 2020

DLA Piper hat einen institutionellen Immobilienfonds, der von der Hahn Gruppe gemanagt wird, beim Verkauf des Fachmarktzentrums Pfungstadt beraten.

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### **DLA Piper acts for Mid Ulster District Council in successful VAT repayment claim at First Tier Tribunal**

20 October 2020

DLA Piper has acted for Mid Ulster District Council (formerly Magherafelt District Council) in its successful appeal for refunds of wrongly paid VAT on leisure and recreational services, against HM Revenue & Customs, before the First Tier Tribunal. The Council won this decision as the lead nominated case on behalf of councils across Northern Ireland.

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### **DLA Piper advises P3 Logistic Parks on the rental of commercial space to Makita Werkzeug GmbH**

27 August 2020

DLA Piper has advised P3 Logistic Parks GmbH on the rental of commercial space to Makita Werkzeug GmbH.

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### **DLA Piper advises Syngenta on the acquisition of South African Sensako Group**

17 August 2020

DLA Piper has advised Swiss-based Syngenta Group on its acquisition of Sensako Group, a South African seeds company engaged in the breeding and the commercialization of agronomic crops.

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### **DLA Piper advises GM Cruise on acquisition of Astyx**

8 July 2020

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DLA Piper has advised GM Cruise Holdings LLC (GM Cruise) in connection with the acquisition of Astyx GmbH (Astyx) from Zukunft Ventures GmbH, a subsidiary of ZF Friedrichshafen AG, and the founders of Astyx.

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### **DLA Piper announces partnership promotions for 2020**

30 April 2020

DLA Piper is proud to announce that 67 lawyers have been promoted to its partnership. The promotions are effective as of April 1, 2020 in the United States and May 1, 2020 for EMEA and Asia Pacific. The promotions have been made across many of the firm's practice areas in 35 different offices throughout 13 countries.

Across the firm's practices globally, Corporate saw the largest intake of new partners with 19 promotions, followed by Litigation and Regulatory with 15. Intellectual Property and Technology and Finance and Projects had ten and eight promotions respectively, while there were six in Real Estate. Tax and Employment both had four, and there was one in Restructuring.

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### **DLA Piper advises Eiffage and JOHANN BUNTE consortium on Germany's largest ever motorway PPP**

14 April 2020

DLA Piper has successfully advised the consortium A3 Nordbayern with its shareholders Eiffage S.A. and JOHANN BUNTE Bauunternehmung GmbH & Co. KG on the financing of Germany's largest PPP project in the motorway sector.

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### **DLA Piper lawyers named Acritas Stars**

10 March 2020

Acritas has named over 200 DLA Piper lawyers as 2020 Acritas Stars. Now in its fourth year, Acritas Stars highlights the stand-out lawyers in private practice as nominated by clients around the world. More than 3,000 senior in-house counsel feed into the nomination process to give a comprehensive view of highly recommended lawyers across the globe.

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### **DLA Piper advises Guala Closures Group on the acquisition of the assets of Germany's Closurelogic**

6 January 2020

DLA Piper has advised the Guala Closures Group, one of the world leaders in the production of security closures for spirits and aluminium closures for wines, as well as one of the major world producer and distributor of aluminium closures for the beverage industry, on the acquisition of the activities of Closurelogic GmbH, the German producer specialised in the aluminium closures.

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### **DLA Piper advises Hahn Group on sale of Campus Center Lübeck**

18 December 2019

DLA Piper has advised Hahn Group on the sale of Campus Center Lübeck to real estate investment manager Nuveen Real Estate, which acquired the property for its German core retail platform.

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### **DLA Piper launches Global Digital Services VAT Guide**

29 November 2019

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DLA Piper has launched the fourth edition of its Global VAT Guide on Digital Services, covering cross-border supplies of digital content, intangible services and, more generally, the various forms of e-commerce.

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### **DLA Piper adviseert The Carlyle Group bij investering in HSO Group**

6 September 2019

DLA Piper heeft The Carlyle Group geadviseerd bij de investering in HSO Group. Het eigen vermogen voor de investering kwam van Carlyle European Technology Partners III Fund (CETP), een fonds van EUR635 miljoen dat investeert in technologiegerichte bedrijven in Europa en de VS.

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### **DLA Piper advises The Carlyle Group on its investment in HSO Group**

6 September 2019

DLA Piper has advised The Carlyle Group on its investment in HSO Group. Equity for the investment is provided by Carlyle European Technology Partners III Fund (CETP), a EUR635 million fund that invests in technology-focused companies in Europe and the US.

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### **DLA Piper continues Irish expansion with appointment of four new partners**

4 September 2019

DLA Piper today announces the appointment of four new partners to its recently opened Dublin office into four key practice areas of Finance and Projects (F&P), Intellectual Property and Technology (IPT), Tax and Real Estate. The new partners will be joined by three legal directors, as part of the firm's ongoing expansion in Ireland.

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### **DLA Piper advises Allianz Real Estate on the acquisition of EDGE Hafencity in Hamburg**

2 August 2019

DLA Piper has advised Allianz Real Estate on its acquisition of the office property EDGE Hafencity as part of an off-market forward deal. EDGE HafenCity Hamburg will be a 15-storey building with a total lettable area of approximately 22,500 sqm.

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### **DLA Piper advises Rolls-Royce on acquisition of Siemens' eAircraft business**

21 June 2019

DLA Piper has advised Rolls-Royce plc on the acquisition of Siemens' electric and hybrid-electric aerospace propulsion activities, eAircraft. The acquisition will accelerate the delivery of Rolls-Royce's electrification strategy and boost its ambition to play a major role in the "third era" of aviation. The completion of the transaction is expected in late 2019, following a period of employee consultation.

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### **DLA Piper named UK transfer pricing firm of the year for the third year running**

17 MAY 2019

DLA Piper has been named UK Transfer Pricing Firm of the Year for the third year running at the International Tax Review (ITR) European Tax Awards 2019, in a ceremony held in London on 16 May. The firm was also, and for the first time this year, named Africa Transfer Pricing Firm of the Year.

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## **DLA Piper announces launch of Artificial Intelligence practice**

14 MAY 2019

DLA Piper announced today the launch of its Artificial Intelligence practice, which will focus on assisting companies as they navigate the legal landscape of emerging and disruptive technologies, while helping them understand the legal and compliance risks arising from the creation and deployment of AI systems.

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## **DLA Piper advises BrewDog on acquisition of iconic Berlin brewery**

6 MAY 2019

DLA Piper has advised BrewDog, a multinational craft brewery and pub chain based in Scotland, on the acquisition of World Bistro & Gardens in Berlin from Stone Brewing, one of the largest craft breweries in the US.

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## **DLA Piper announces partnership promotions for 2019**

1 APR 2019

DLA Piper is proud to announce that 77 lawyers have been promoted to its partnership. The promotions are effective as of April 1, 2019 in the United States and May 1, 2019 for EMEA and Asia Pacific. The promotions were made across many of the firm's practice areas in 43 different offices throughout 20 countries.

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## **Non-resident real estate investors bullish on Capital Gains Tax changes**

19 MAR 2019

Non-resident real estate investors are holding their nerve on UK investment strategies despite impending capital gains tax (CGT) changes coming into force next month and uncertainty around Brexit. According to a DLA Piper report, more than half (58 percent) of those polled expect the new tax code will have no impact on their investment strategy.

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