International Corporate Reorganization

Toute entreprise, guidée par l'éternelle volonté de créer des synergies, d'obtenir des résultats et d'augmenter ses bénéfices est amenée, a un moment ou à un autre, envisager une restructuration. De multiples facteurs dictent d'une part les raisons de procéder à une restructuration de sa société, le moment opportun et les méthodes pour y parvenir, et déterminent d'autre part la réussite de l'opération.

Notre équipe

Notre longue expérience nous a permis de perfectionner une méthode efficace et de faire preuve d'initiative face à des projets internationaux complexes, ainsi que de cultiver une philosophie d'encadrement adaptée pour vous accompagner dans la gestion du budget et des dépenses. Nous avons développé une méthodologie propre et éprouvée, basée sur des outils, une technologie et un savoir-faire efficaces. Notre équipe de gestion de projet juridique a démontré son aptitude à mener à bien des restructurations fructueuses et complexes. Vous serez en relation avec une équipe multidisciplinaire et intégrée au niveau international, composée d'avocats et autres professionnels ayant à leur actif de nombreuses restructurations travers le monde - quels que soient les enjeux, il y a de fortes chances pour que nous y ayons delà été confrontés et que nous sachions comment les affronter.

Nos domaines de compétence

- **Carve-out et spin-off**
  - Evaluer la stratégie globale de l'entreprise pour séparer les activités et concevoir des modèles économiques optimaux et propres
  - Structurer les entités juridiques et les relations contractuelles conformément à la nouvelle stratégie économique
  - Recueillir les autorisations le cas échéant
  - Mettre au point une stratégie de gestion du personnel qui minimalise les risques juridiques lies aux ressources humaines et évite ('interruption de la prestation de service
  - Examiner les systèmes informatiques existants et fonctionner de manière indépendante grâce à une infrastructure informatique solide
- **Règlementation et conformité**
  - Evaluer la nature et la date des changements de règlementation qui concernent le groupe (ou certaines parties du groupe) et élaborer un modèle économique optimal capable de surmonter ces changements et de se conformer a un nouveau cadre

CONTACTS CLÉS

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AUTRES COMPÉTENCES

- Tax
- Corporate
- Restructuring
- Projects, Energy and Infrastructure
- International Trade, Regulatory and Government Affairs
- Intellectual Property and Technology
- Finance
- Employment

règlementaire
    - Structurer les entités juridiques et les relations contractuelles conformément à la stratégie économique et au modèle opérationnel modifies afin de s'adapter avec succès au nouveau cadre opérationnel
    - Un nouveau référentiel en matière de conformité sera intègre à la structure opérationnelle centrale de la société afin de satisfaire efficacement aux futures exigences de la réglementation

- **Carve-out**
    - Organisation stratégique et internationale des ressources humaines
    - Audit préalable
    - Gestion des syndicats
    - Consultation des comités économiques et sociaux
    - Gestion de la mutation des salaries
    - Intégration post-fusion (gérer les conventions collectives et les contrats de travail)
    - Gérer la réduction du personnel et/ou la création de nouvelles activités
    - Mobilité internationale du personnel

- **• Optimisation de la chaine logistique, des opérations et de l'activité**
    - Evaluer la compétitivité d'un modèle économique en vue de modifier les conditions et de concevoir un modèle opérationnel optimal avec une chaîne logistique axée sur la demande
    - Structurer les entités juridiques et les relations contractuelles conformément à la stratégie économique et au modèle opérationnel revisités

- **Rationalisation des entités juridiques**
    - Analyser et identifier les entités à fusionner,
    - éliminer, à convertir ou à déplacer au sein du groupe
    - Audit préalable et remise en ordre
    - Recueillir les autorisations internes et externes le cas échéant
    - Eliminer des entités par le biais de fusions ou de transmissions universelles de patrimoine
    - Désinscrire les sociétés de tout registre public

- **Droit fiscal**
    - Examiner la structure actuelle du groupe et son imposition
    - Identifier et mettre en évidence les problèmes critiques en matière de fiscalité
    - Fournir un conseil sur les régimes d'exonération fiscale applicables aux restructurations (notamment obtenir des décisions de l'administration fiscale compétente ou lui transmettre des déclarations)
    - Produire des plans fiscaux multi juridictionnels par macro-étape qui pourront ensuite faire ('objet d'un plan juridique graduel détaille pays par pays pour mettre en œuvre les nouvelles structures juridique

- **Intégration post-acquisition**
    - Réaligner la stratégie économique internationale des entreprises combinées et concevoir un modèle opérationnel optimal
    - Structurer les entités juridiques et les relations contractuelles conformément à la stratégie économique et au modèle opérationnel alignes
    - Mettre au point une stratégie de gestion du personnel qui minimalise les risques juridiques lies aux ressources humaines et évite l'interruption de la prestation de service
    - Examiner les systèmes informatiques existants et se préparer à la combinaison des entreprises et au nouveau modèle

- **Prix de transfert**
    - Veiller à ce que les différentes étapes de la réorganisation et toutes les opérations de restructuration soient réalisées conformément au principe de pleine concurrence et reposent sur une valorisation adaptée (par exemple, valorisation des filiales, accords de financement, actifs incorporels/ redevances, services intragroupe...)

CAPABILITES

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EXPERIENCE

- 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.

ACTUALITÉS

Publications

Restructuring Global Insight: COVID-19 edition

23 June 2020

RESTRUCTURING - GLOBAL INSIGHT

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

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.

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.

Evènements

Récemment

Japan Tax and Transfer Pricing Seminar

25 Feb 2020
Transfer Pricing Masterclass Series 2019
London

DLA Piper Transfer Pricing Masterclass

13 November 2019
Transfer Pricing Masterclass Series 2019
Johannesburg

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

26 September 2019
Transfer Pricing Masterclass Series 2019
London

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

10 July 2019
Transfer Pricing Masterclass Series 2019
London

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

5 June 2019
Transfer Pricing Masterclass Series 2019
London

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

8 May 2019
Transfer Pricing Masterclass Series 2019
London

NEWS

DLA Piper advises Aviva Investors on acquisition of “Altes Klöpperhaus” building in Hamburg from Barings

16 March 2021
DLA Piper has advised Aviva Investors, the global asset management business of British insurance company Aviva plc, on the acquisition of the “Altes Klöpperhaus” office building in Hamburg, on behalf of one of its clients, from global real estate investment manager Barings.

DLA Piper advises PROJECT Immobilien on the sale of the new office and commercial building MACHWERK74

10 March 2021

DLA Piper has advised PROJECT Immobilien Gewerbe AG on the sale of the new office and commercial building "MACHWERK74" in Berlin.

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).

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.

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).

DLA Piper déploie sa pratique dédiée au prix de transfert en France avec l'arrivée d'Antoine Faure

Le 29 Janvier 2021
DLA Piper annonce aujourd'hui qu'Antoine Faure rejoindra, le 1er février 2021, le département droit fiscal du bureau de Paris en qualité d'associé, en charge de la pratique « Prix de Transfert et Evaluation d'actifs ».

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.

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.

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.

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.

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.

DLA Piper conseil dans le cadre de la création du fonds New Wave cofondé par Pia d'Iribarne et Jean de la Rochebrochard

7 January 2021
Avec 56 millions de dollars levés en trois mois seulement, la nouvelle société d'investissement New Wave qui vise à financer les jeunes créateurs de start-ups en Europe à leurs débuts (amorçage et démarrage) et en phase de développement, a déjà commencé à réaliser des investissements.

DLA Piper conseille le groupe Kiloutou dans le cadre de l'acquisition de la société MC LOC, acteur leader de la location d'espaces modulaires en Normandie

Le 5 janvier 2021

DLA Piper a conseillé le Groupe Kiloutou dans le cadre de l'acquisition de la société MC LOC, filiale du fabricant Martin Calais, spécialisée dans la location de constructions modulaires, située en Normandie.

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

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.

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^2 to the VGP Group as part of its planned site and structural optimization measures.

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.

DLA Piper conseille le management de Millbrook, société britannique de système d'essai de véhicules, dans le cadre du projet d'acquisition de cette dernière par UTAC CERAM

18 décembre 2020

DLA Piper a conseillé le management de la société britannique Millbrook, spécialisée dans le développement et les test de véhicules électriques, dans le cadre d'un accord en vue de l'acquisition par le groupe français UTAC CERAM de 100% de son capital, auprès de Spectris.

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.

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.

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.

DLA Piper advises GM Cruise on acquisition of Astyx

8 July 2020

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.

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.

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.

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.

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.

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.

DLA Piper launches Global Digital Services VAT Guide

29 November 2019
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.

DLA Piper conseille les actionnaires de la société IDnomic dans le cadre de sa cession à Atos

3 octobre 2019
DLA Piper a conseillé la Caisse des Dépôts et Consignations, Thales DIS France SA, Idemia Identity & Security France, Euro-Information - Européenne de Traitement de l'Information, T.D.H. et Monsieur Thierry Dassault dans le cadre de la cession de de la société IDnomic à la société Atos.

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.

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.

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.

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.

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.

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.

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.

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.
