



Tax



LEGAL
INSIGHT.
BUSINESS
INSTINCT.



A COMPREHENSIVE, EFFICIENT APPROACH

Tax issues are often extremely diverse and can require expertise in many areas of practice. The size of Lydian's tax team not only enables us to offer you a full range of services and support, but also makes sure that your question is being handled by a professional who is dedicated to the specific specialist practice area you need.

THE FULL SCOPE OF LYDIAN'S SERVICES

We have in-depth expertise in the following matters:

- Corporate Tax
- Estate Planning
- Real Estate Tax
- Tax negotiation and litigation

CORPORATE TAX

Tax considerations impact almost all corporate activities and transactions. Lydian understands how tax issues can make or break deals and we place a premium on providing innovative, commercial and timely tax solutions.

Our lawyers offer tax planning, consulting and transactional tax services and deliver clear and reliable advice on a wide spectrum of tax issues, including asset finance, corporate finance, private equity funds, corporate restructuring, compensation and benefits, real estate and insurance. Our diverse client base includes public and private companies, non-profit organisations and trade associations in a wide range of sectors, as well as high net worth individuals.

ESTATE PLANNING

In addition to tax, estate planning involves several other legal areas including family property law, financial law, real estate and corporate law. Sound estate planning therefore requires a multidisciplinary and global approach.

We can offer you such approach, whereby we focus on all aspects of your estate planning.

By definition, estate planning is made to measure and starts with an in-depth analysis of your personal situation. Estate planning needs to focus on a well balanced series of steps and actions to provide a comfortable long term structuring for you and your loved ones. Efficient estate planning organizes the essential legal and tax planning of your personal wealth, not on an isolated basis, but with close attention being paid to your professional activity. Many instruments can be considered in order to achieve estate planning goals: incorporating legal entities and foundations, availing of insurance products, exploring wealth tax schemes, considering donations and gifts, etc... However, these planning tools can only deliver an added value when implemented with care and professionalism and when your personal situation is taken into account.

At Lydian, we do not sell products so our advice is impartial and geared towards offering you what is best for your particular situation.

Our tax team works in close collaboration with the other Lydian teams.

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REAL ESTATE TAX

Our tax team works on all aspects of taxation and property - from simple transactions to complex structures optimising clients' income, capital gains, VAT, stamp duty and other tax positions.

Committed to getting buildings up and/or acquired while keeping tax bills down, and immersed in the Belgian real estate market, the team fully appreciates the commercial needs of a deal. Our tax team is also superbly positioned to create and implement tax-efficient practical solutions.

Being “bilingual” in real estate and tax, and benefiting from an intimate familiarity with the way real estate deals are done in Belgium, the tax team provides the 'missing link' that enables Lydian's real estate lawyers to integrate seamlessly with clients' in-house tax teams and external advisers.

TAX NEGOTIATION AND LITIGATION

As your advisors, we try to avoid tax disputes. As your lawyers, we are on your side when tax litigation becomes unavoidable.

Before going to Court, we defend our clients' interests by negotiating and communicating with the tax authorities, amongst others, by requesting advanced tax rulings and reaching amicable settlements of tax disputes with the local tax authorities.

When necessary, we also stand by our clients in case of an administrative or judicial procedure. We focus on results, not on engaging in lengthy battles that serve no effective gain for our client's interests. We offer a well considered assessment of the case before taking it to the Courts, enabling the client to have a clear view on what to expect. We have experience both in domestic and international disputes, covering disputes ranging from local and national transfer and income taxes and VAT, to the application of tax treaty provisions and EU law.

A TEAM WITH EXPERIENCE

We have a team of six tax lawyers ready to assist you.

All the lawyers in our team have particular areas of expertise, whether in corporate tax, estate planning, real estate tax or tax negotiation and litigation. Together they have experience in handling every legal aspect of tax law. They are true experts in their field and have excellent contacts with the relevant authorities at national and regional level.

KEY CONTACTS

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Geert is a partner in the Tax practice.

Geert graduated with a degree in law in 1988 from the Catholic University of Leuven (KUL). In 2007, he obtained a diploma in financial management at the Brussels Business School.

Geert started his career as a tax counsel with a Dutch Law firm in Antwerp in 1989, and was called to the Brussels Bar in 1996. He became a partner in 1998 in the Brussels office of Thompson Hine, a US law firm.

He subsequently joined Stanbrook Hooper, an EU law firm. In 2010, Geert joined Lydian where he heads the tax department.

Geert specializes in all tax aspects of M&A, real estate, international tax law and restructuring of companies. He is also involved in tax litigation. His expertise is mainly dedicated to multinational companies, investment funds, banks and real estate investors on a Belgian and international level.

He has published various books, amongst which the standard reference book "Transfer of Companies – Tax and Corporate aspects", the "Codex M&A", the "Transaction Tax World Guide", etc.

Geert is also a regular speaker at international tax forums (International Bar Association, Euromoney, etc...).

CAROLINE KEMPENEERS
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Caroline is a senior associate in the Tax practice.

She specializes in national and international tax law and tax litigation.

Caroline graduated in 2007 with a law degree from the Catholic University of Leuven (KUL) and obtained an additional Master in tax law from the same university in 2008. Caroline was admitted to the Brussels Bar in 2008.

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HIGHLIGHTS OF OUR RECENT EXPERIENCE

PRIVATE EQUITY FUND

We recently assisted an international private equity fund with the acquisition of a Belgian company. We not only performed a tax due diligence, we also assisted the buyer with the final tax structuring of the deal.

TAX RESTRUCTURING OF AN INTERNATIONAL INSURANCE COMPANY

We advised an international insurance company with the implementation, from a tax perspective, of the new Solvency II Directive. We focused on the position of the Belgian branch for which we covered various key elements, such as transfer pricing, thin capitalization rules, obtaining of a tax ruling, etc.

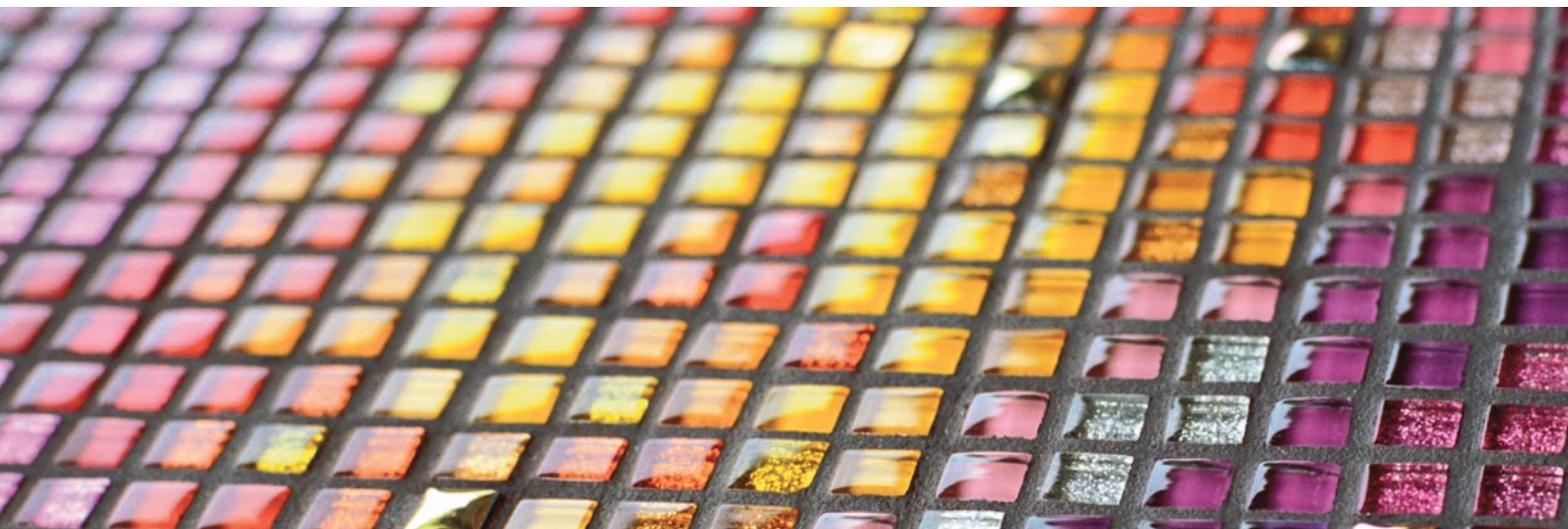
ACQUISITION OF A BROWNFIELD SITE

We assisted a Belgian international brownfield developer with the acquisition of a brownfield site and dealt with all tax aspects related to the project: real estate tax, VAT, corporate income taxes, local taxes. We also prepared the dossier for the further development of the concerned site.

RESTRUCTURING OF A FAMILY-OWNED BUSINESS

We assisted with the restructuring of a family-owned business, with local branches in various European countries. We identified the right company structure for the next generation and also advised on achieving a tax friendly passing over of company ownership and management to the next generation.





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