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Meeting all your M&A tax needs

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M&A deals are generally complicated. You may find yourself dealing with multiple advisers at a number of levels as you look to tie together all the threads of a deal. Loyens & Loeff helps simplify the process by offering you a one-stop shop for all your M&A needs, including those which relate to tax.

Your needs – Our services

Our Transactional Tax team is specialised in the tax matters that may come up in your private or public M&A deal, including:

- Drafting and negotiating the tax aspects of transaction documentation
- High level or in-depth tax due diligence, including vendor due diligence and tax fact books
- Drafting and structuring of management equity plans
- Providing (structuring) advice in every area of taxation needed in connection with the deal, combined with any related legal advice
- Discussing uncertainty in relation to issues with local tax authorities (to obtain advanced certainty)
- Assisting a buyer or seller in obtaining and negotiating a warranty and indemnity (W&I) insurance policy for tax matters
- Pre- and post-transaction reorganisations and integrations
- Financial restructurings
- Drafting and negotiating relevant finance documentation

Loyens & Loeff's Transactional Tax team forms part of the firm's much larger M&A team. The M&A team works on all aspects of an M&A deal, such as corporate, employment, real estate, banking & finance, regulatory and competition law. Its tax advisers are a crucial part of the M&A team and the transaction. The M&A team also has experience in providing policy coverage advice to W&I insurers.

With almost 50% of our professionals being tax advisers, our firm has the capacity to handle all of the documentation, communication, negotiation and assistance that you may need during your deal.

As a result, the firm is able to provide you with high-quality assistance in all kinds of transactions, and in relation to every tax question that a deal may pose for you. No matter what your transaction needs in respect of taxation, we can provide a top specialist to meet them.



Looking for a hands-on approach?

Loyens & Loeff runs a tax practice that is by far the largest among European law firms, making it the logical choice when it comes to choosing a tax adviser in the Netherlands, Belgium, Luxembourg and Switzerland. Despite its size, you can count on our timely and bespoke advice and solutions thanks to its entrepreneurial mindset and pragmatic approach. This involves:

- Making sure that our departments work in small teams
- Adopting a solution-based and client-centered focus, ensuring that the teams work with you in a seamless and efficient fashion
- Partners who pride themselves on their hands-on approach to all client work, meaning that they are involved in your project from day one
- Fostering a culture that delivers expert, up to date advice in a no-nonsense style on even the most complex mergers and acquisitions

International dimensions

What if your project has international dimensions? As well as offering a full service in its home markets, Loyens & Loeff is also located in key financial centers around the world – such as New York and London.

We have excellent international relations with other renowned independent tax and law firms. This means that the Transaction Tax team can provide you fast and efficient access to high quality tax and legal advice in countries outside not only Loyens & Loeff's home markets, but also Europe and the U.S, making it a truly global operator.

In need of a specialist?

No doubt that your project has its issues which need to be solved. Loyens & Loeff's Transactional Tax team is able to call on specialists who can jump in when necessary on any of your transactions.

We have been involved in numerous national and international transactions (for both the buy and sell side) in the mid, upper mid and premium markets, including high-profile public corporate deals and numerous private equity, venture capital and real estate transactions. Clients range from large listed domestic and international companies, to financial institutions, investments funds and public entities. We also have dedicated real estate team members with unparalleled knowledge and experience.



Who we've advised

Loyens & Loeff advised:

Liberty Global plc on the acquisition of shares in Vodafone Group PLC representing 4.92% of the outstanding share capital (excluding treasury shares).

AstraZeneca, on the acquisition of Neogene Therapeutics Inc., a global clinical-stage biotechnology company pioneering the discovery, development and manufacturing of next-generation T-cell receptor therapies (TCR-Ts) that offer a novel cell therapy approach for targeting cancer, for EUR 300 million.

The Wajer family, in relation to the investment by Parcom in Wajer Yachts, a Dutch family business that builds luxury openday boats.

RWE AG, a German energy company, on the acquisition of the Magnum gas-fired power station in the Dutch Eemshaven from Vattenfall for EUR 500 million.

The shareholders in Karl Lagerfeld on their sale of 81% of the shares to G-III Apparel Group, a global fashion leader with expertise in design, sourcing, and manufacturing for EUR 200 million.

Gilde Buy Out Partners, on the disposal of Vivera, a plant-based food producer for EUR 341 million;

Mubadala Investment Company, on the acquisition of a portfolio of 821 affordable residential apartments in city centre locations together with joint venture partner Round Hill Capital;

NPM Capital and the Malenstein family, on the disposal of the Bergman clinics, one of the leading chains of independent clinics in the Netherlands;

Vivendi, on the disposal of minority stakes in Universal Music Group to a Tencent led consortium and the subsequent IPO of Universal Music Group on the Euronext Amsterdam;

Yucaipa Acquisition Corporation, on the USD 3.2 billion deSPAC merger with SIGNA Sports United, a leading global sports e-commerce and tech platform;

EQT AB, on its acquisition of Life Sciences Partners, a leading European life sciences venture capital firm for EUR 450 million;

Haniel, on its acquisition of BauWatch, the European market leader for temporary outdoor security solutions, from Nordian Capital for EUR 325 million;

TA Associates, on its acquisition of Unit4, a global leader in enterprise cloud software for people-centric organizations from Advent for a transaction value in excess of USD 2 billion;

BOND and Index Ventures, in co-leading the series B and C rounds of funding of Otrium, an Amsterdam based fashion e-commerce startup for a total of over USD 145 million;

On the sale of the Hightech Campus Eindhoven to funds managed by Oak Tree Capital Management for over EUR 1 billion;

Blue Ocean Terminals, on its acquisition of Rotterdam Short Sea Terminals, Europe's largest hub for short sea shipping for over EUR 100 million;

The shareholders of DeGiro, an online stock broker, on its disposal to flatex AG for EUR 250 million;

The shareholders of HSF Logistics Group, one of Europe's leading cold chain logistics providers to meat producers and other food producers that operates temperature-controlled supply chains, on the disposal of HSF Logistics Group to DFDS for EUR 296 million;

Hunter Douglas, a specialist in window coverings and a major manufacturer of architectural products, and the Sonnenberg family on the sale of a controlling interest in Hunter Douglas to 3G Capital based on a company value of approximately USD 7.1 billion;

Unibail-Rodamco SA, the commercial property investment company especially focusing on shopping malls, headquartered in Paris, France, on the acquisition of Westfield Corporation for approximately EUR 13.5 billion.

Toyota Industries Corporation on the acquisition of Vanderlande Industries B.V. from the Dutch private equity firm NPM Capital N.V., for EUR 1.16 billion.

Interxion Holding N.V., a European provider of carrier and cloud-neutral co-location data centre services, on the acquisition of the data centre businesses of Vancis B.V.

Liberty Global, world's largest international TV and broadband company, relating to the 50:50 joint venture between Liberty Global Europe Holding B.V. and Vodafone International Holdings B.V. to merge their operating businesses in the Netherlands.

TH Real Estate, one of the largest real estate investment managers in the world, on behalf of its European Cities Fund, on the acquisition of The Warehouse, an office located in the centre of Amsterdam, from a joint venture between Angelo Gordon and APF International for over EUR 50 million.

Carlyle Group, a listed US-based private equity firm, who together with GIC Private Limited, a Singapore-based sovereign wealth fund of the Government of Singapore, acquired the special chemicals division of Akzo Nobel N.V., having an enterprise value of EUR 10.1 billion.

3i Infrastructure plc, a UK-listed investment company, on the acquisition of Joulz Diensten B.V., from Stedin Holding N.V. for EUR 310 million.

Contact

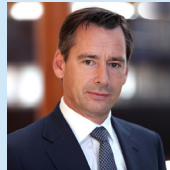
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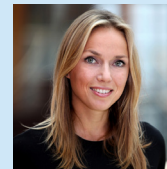
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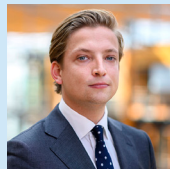
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As a leading law firm in continental Europe, we have a particular focus on Private Equity & Funds, Real Estate, Life Sciences & Healthcare and Energy & Infrastructure. We integrate tax, civil law and notarial expertise to support you with smart and efficient solutions through advice, transactions and litigation.

As a trusted partner, the best advice is not just about expertise, but also about cultivating an in-depth understanding of your business and finding the best solution for you. This commitment is fundamental to our success.

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