

## **My services**

On the establishment of a new business, the fullest range of business must be chosen and the legal entity be founded (drafting of the Articles of Association, establishment of the subsidiary and registration with all authorities and public registers, public law licences, drafting of General Terms of Contract and of contracts. Foreign based clients usually require the fullest information on all topics; US based clients in particular are rarely aware of the fact that the laws and regulations in Germany are as compulsive as those of the US, although different in detail); it is usually advisable to take international tax planning aspects into consideration as well, even at this early stage. Special attention must be given to cases when the share capital is paid in kind, and not in cash.

After the business has become operational, clients are assisted in tax audits and – if necessary – subsequent tax court litigation. The performance of the business may require its restructuring, e.g. by the acquisition of a subsidiary, by a merger, or by some kind of split up, a shareholder may want to leave the company, or the shareholders may desire to go public, all of which require intensive audit and appraisal work and the drafting of the necessary contracts, with the consequences in taxation in mind.

The drafting of major contracts is usually assigned to contract lawyers. My personal experience shows that they are very rarely acquainted with cost accounting which can lead to ill conceived pricing clauses, particularly in long term contracts of any kind.

Regretfully, parties to a contract or share holders are not always in the position to find adequate solutions to their diverting expectations, and dispute resolution procedures are commenced. Parties rely on my expertise in accounting, cost accounting, corporate law, construction law, and tax law matters, as both arbitrator and counsel to law offices during court proceedings; law courts assign me to give expert opinion.

Share holders rely on my expertise in both corporate law and accounting for the appraisal of their company.

Mediation is getting increasingly interesting to parties who do not want to submit their case to the final and binding decision of an arbitrator or a judge.