Today’s multinational organizations need legal advisors who can assist them with both day-to-day activities as well as corporate life events - and who can serve them well in many jurisdictions.

Deloitte member firms have a long standing reputation for helping clients to address complex, cross border issues. Skilled and experienced lawyers work together with other Deloitte professionals in tax, consulting, accounting and financial advisory to guide businesses through projects in a coordinated way around the world. Our member firms are able to provide holistic guidance around the making and implementation of strategic business decisions as well as assisting companies in navigating the increasingly complex regulatory environment.

We are pleased to present the geographic and service capabilities of Deloitte Legal.

- Legal practices in 67 countries delivering high quality legal business law services. Each of our legal practices is listed by region and country along with the specific services available in the particular country and the local Deloitte contacts.
- Deloitte Legal has deep service capabilities in the following specialized areas further described below in detail along with the global contact person for each:
  - Corporate and M&A Solutions
  - Commercial Law Solutions
  - Employment and Pensions Solutions
  - Tax Controversy Solutions

For general enquiries regarding Deloitte Legal or generally to discuss how the professionals of Deloitte Legal can help your organization, please contact Piet Hein Meeter, Global Managing Director – Deloitte Legal at pmeeter@deloitte.nl or by telephone at +31 6 51 29 24 32.

Deloitte Legal

Business Solutions

Commercial law solutions

Jürgen Egger
jegger@laga.be
Work: +32 2 800 70 53
Mobile: +33 476 25 91 82

Companies are facing an increasing number of business challenges globally including more rigorous regulations and enforcement by local authorities in the countries where they operate. As experienced advisers with a practical focus Deloitte Legal can help clients meet these challenges and develop commercial solutions. Deloitte Legal provides services related to:

- Legal and contractual framework of supply chain management and distribution networks
- Restructuring business functions and outsourcing
- Real estate including acquisition, disposal and portfolio management
- Intellectual property rights including registration, protection and defense
- Unfair competition and antitrust
- Litigation in all fields of business law, including white collar crime
- Bankruptcy, insolvency and corporate restructuring
- Statutory and regulatory compliance

Deloitte Legal invests time to understand the needs and operational nuances of our clients. We offer a broad base of commercial business law services in multiple jurisdictions. Our experience and global reach allow us to provide businesses facing complex legal regulations and challenges with personalized, tailor-made services.

Legal and contractual framework of supply chain management and distribution networks

Legal and contractual frameworks for supply chain management and distribution networks are essential to helping businesses operate smoothly worldwide. Deloitte Legal professionals have extensive experience in supporting cross-border transactions in all major industries. Our approach focuses on avoiding disputes and litigation by drafting and negotiating appropriate, unambiguous and enforceable contracts.

Deloitte Legal specialists take businesses’ commercial objectives and translate them into robust contractual documentation including general terms and conditions appropriate to a variety of distribution (e.g. agency, dealership), supply and transportation agreements as well as export regulations and customs.

Restructuring business functions and outsourcing

Today’s globalized economy has opened up new opportunities for businesses looking to find cost savings through progressive sourcing arrangements. Centralization of business functions that take advantage of economies of scale, offshoring or outsourcing work to low cost providers and co-sourcing are common practices. Deloitte Legal assists companies with an array of sourcing arrangements and covers technology infrastructure and support, business process outsourcing, manufacturing, and telecommunications.

Our approach focuses first on the commercial objectives of the business. We help companies establish the flexible working relationships and effective contracts needed to be competitive in today’s market. We can support businesses at any stage of the lifecycle including:

- Negotiation of new contracts
- Re-evaluation and renegotiation of current outsourcing arrangements
- Dispute resolution
- Development of a negotiation and litigation strategy
- Mediation, arbitration and court proceedings

Real estate including acquisition, disposal and portfolio management

The global real estate market continues to be impacted by the worldwide financial crisis and weak recovery. This is exacerbated by a rapidly changing legal environment. To navigate successfully, businesses need an experienced legal advisor who understands business strategy and can provide practical and prudent advice for achieving commercial objectives. Deloitte Legal advises companies on the legal implications of business activity in the real estate sector, including acquisitions, due diligence on real estate, negotiation of contracts and related commercial matters. We also provide assistance with the commercialization of shopping centers, office buildings etc.

Deloitte Legal looks at strategic business objectives from multiple perspectives and provides practical guidance from multiple perspectives.

Intellectual property rights including registration, protection and defense

Globalization, continually changing legal regulations and technological advancements have increased the complexity of business operations. As a result, legal and compliance risks in the area of intellectual property (IP) rights need to be even more diligently managed than ever before.

Deloitte Legal assists businesses with the handling of all IP related matters, in particular the registration of trademarks, drafting of license agreements and representation before authorities. Additionally, Deloitte provides trademark and other IP right protection services either in court or in alternative dispute resolution forums.

Deloitte Legal combines a broad and deep base of knowledge and experience in local legislation with global reach and capabilities to provide cross-jurisdiction legal advice to businesses.

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Unfair competition and antitrust

Deloitte Legal represents both companies and senior executives under investigation by national and transnational authorities such as the European Union and other governing bodies focused on trade restrictions, unfair competition and antitrust.

Deloitte Legal provides companies with guidance on pragmatic risk management strategies, compliance policies, crisis management and litigation exposure assessment.

Deloitte Legal’s global reach and depth of cross border experience is well suited to advising companies on international trade matters and on issues relating to cartel and behavioral investigations by governing authorities.

Litigation in all fields of business law, including white collar crime

Companies may find themselves drawn into litigation before a foreign court or before a foreign tribunal of arbitration. Deloitte Legal can assist companies with a variety of business litigation needs in many jurisdictions worldwide.

Deloitte Legal litigation practices include generalists in commercial business case law and liability matters, as well as specialists in areas such as criminal law.

Deloitte Legal is unique. Our approach combines deep legal expertise with experienced business advisors. We are qualified to assist businesses with cross-border litigation based on our global footprint, our history of working with local authorities and a deep understanding of the cultural and procedural differences that can complicate the path to resolution.

Bankruptcy, insolvency and corporate restructuring

The global financial crisis has pushed many businesses into a state of instability. When companies are struggling with difficult choices, Deloitte Legal can assist with suggesting options to help recovery, such as restructuring outside of insolvency proceedings, a structured sale or provide assistance with judicial insolvency proceedings. We work with both companies in distress and potential buyers, shareholders and directors, creditors and insolvency administrators.

Deloitte Legal insolvency practices bring years of experience in working with third parties such as bankers, lawyers, insolvency courts, credit insurers, and public authorities. Deloitte Legal works together with colleagues who have specialized skills in financial, tax or labor law from around the world to deliver guidance based on multiple points of view.

Statutory and regulatory compliance

Companies today need to comply with what can be a daunting multitude of national and international legislation and regulations, and need effective business processes to ensure compliance and prevention of regulatory issues. Deloitte Legal provides businesses with guidance on statutory and regulatory obligations relevant to their industry and their operational base including:

- Trade conventions
- Fiscal and financial regulations
- Intellectual property restraints
- Environmental regulations

Deloitte Legal spends the time necessary to understand the unique needs and operational nuances of individual companies. We offer a broad base of commercial business solutions and have a large global footprint. Our experience allows us to provide businesses facing complex legal regulations and challenges cohesive, practical advice.

Corporate and M&A solutions

Markus Schackmann
mschackmann@deloitte.de
Work: +49 211 87723577
Mobile: +49 152 09311055

Deloitte Legal provides a full range of corporate law services from complex advisory services related to major business life events (including advising in restructuring and M&A processes) through to general transactional services. In addition, Deloitte Legal advises both national and international companies and groups in the following areas related to Corporate and M&A:

- Corporate law
- Corporate compliance
- Corporate reorganizations
- National and cross-border mergers
- Shareholder agreements
- Family protocols
- Acquisitions, divestures and joint-ventures
- Private equity and venture capital
- Legal purchaser and vendor due diligence
- Post-merger integration activities and legal entity reduction
Corporate law
Managing a business today is complex. Leaders need guidance on a broad range of activities including business start-up requirements, trading activities of an entity, expansion efforts, dissolving or unwinding of a business as well as general questions arising from day-to-day operational activities. Deloitte Legal’s services include advice in relation to:
• Formation and dissolution of entities
• Secretarial advisory services
• Governing and managing bodies
• Shareholder conflicts
• Regulatory reporting

Deloitte Legal lawyers work alongside experienced business professionals in Deloitte’s tax, consulting, accounting, and financial advisory practices to provide clients with cohesive guidance based on their individual and unique circumstances. We have deep experience across a wide range of industries and sectors and jurisdictions.

Corporate compliance
In an environment of increased transparency, failure to comply with corporate governance rules and guidelines can have a direct and material impact from a legal and reputational perspective. This is particularly true for listed, regulated and financial entities where compliance breaches may have a negative long-term impact on the success of the business. Deloitte Legal focuses on each client’s risks and needs regarding:
• Managing organization legal structure, composition and regulations
• Prevention of director liability issues
• Codes of conduct and best practices
• Monitoring system and rules (committees, reporting obligations)
• Core sector reporting requirements
• Board remuneration policies

Deloitte Legal professionals work closely with their colleagues around the world who have strong foundations in the business specializations such as tax, consulting, accounting and financial advisory in multiple jurisdictions to address and smooth the complexities that naturally arise from transactions. We are well qualified to assist with national and cross-border mergers in a variety of industries.

Shareholder agreements
For company business to operate efficiently and as intended while avoiding gridlock within the corporate structure, shareholder agreements need to be carefully and proactively managed. Shareholder agreements regulating the primary rights, obligations and interactions between shareholdes are essential instruments for preventing and managing potential conflicts that may arise.

Deloitte Legal assists companies with negotiation and execution of shareholder agreements relating to:
• The regulation and structure of governing and managing bodies
• Resolutions subject to qualified majority
• Control restrictions on the transfer of shares
• Dividend policies

Deloitte Legal has experience with and understands the nature of shareholder relationships in different types of entities. Additionally, we bring industry knowledge that enables us to help companies understand and address sector specific issues. These qualities enable us to adapt our approach to suit the needs of individual organizations.

Acquisitions, divestures and joint-ventures
In today’s global business environment, expansion strategies, alliances and divestitures often give rise to a wide range of legal, tax, regulatory, and other issues which may impact the overall success or failure of a transaction. Deloitte Legal advises business throughout every stage of a transaction, from negotiation through to execution. We provide advice on suitable structures as well as drafting of relevant agreements and ancillary documents.

Deloitte Legal has extensive experience in cross-border deals in a variety of industries. Deloitte Legal lawyers work closely with their Deloitte colleagues around the world who have strong foundations in the business community which they serve. This is a valuable asset when cross border complexities arise.

Private equity and venture capital
In today’s global business environment, expansion processes, alliances and divestitures present a wide range of legal, tax, regulatory, and other issues which may lead to the success or the failure of the investment. Deloitte Legal provides advice at all stages of a private equity (PE) or venture capital (VC) transaction, from legal review of the target to the design of the most suitable structure (MBO, LBO, MBM, BIBO) and drafting of the documents to reflect the commercial objectives of the business and execute the transaction and advising on legal negotiating strategies.

Clients benefit from Deloitte Legal’s deep experience within corporate and M&A, our understanding of the PE/VC markets and industries, and our close collaboration with our colleagues in other disciplines within the Deloitte global organization.

Legal purchaser and vendor due diligence
Appropriate assessment of the risks associated with a target company or a projected transaction can be the difference between the success and failure of the deal. Deloitte Legal assists businesses with legal purchase and vendor due diligence including review of any required aspects of the target company, identifying contingencies and risks that may arise as a result of the sale or purchase of an entity, highlighting legal considerations and drafting of the relevant diligence reports. Deloitte Legal also helps companies with the tactical aspects of the transaction such as the negotiation strategies and drafting and execution of the required documents.

Companies benefit from Deloitte Legal’s deep expertise within corporate and M&A, our understanding of local and global markets and our close collaboration with colleagues in other Deloitte business disciplines such as tax, consulting, and financial advisory. Deloitte’s international presence and capabilities stand out from those of a traditional law firm.

Post-merger integration activities and legal entity reduction
Finding the right merger candidate and negotiating a deal are only the first steps in the path to deriving value from a transaction. Once a deal closes, it is essential to effectively integrate the businesses and structures of the entities in order to realize the intended benefits of the merger. Deloitte Legal helps companies rationalize and simplify corporate structures and internal procedures for the integrated group. We have a solid understanding of and experience in a wide variety of industries and sectors. Our lawyers work closely with other Deloitte professionals from tax, consulting, and financial advisory to help ensure businesses consider multiple perspectives and business impacts prior to making strategic decisions.

Employment and pension solutions
Nicolaas Vermandel
nvermandel@dlag.be
Work: +32 2 800 70 77
Mobile: +32 498 10 22 11

Turbulent economic times require companies to be agile and flexible in their staffing to remain competitive. Complex policies, frequent legislative changes and global operations make managing employees relations and compliance with employment law challenging for businesses. Deloitte Legal provides businesses with the advice they need to make informed decisions, comply with a multitude of regulatory and procedural requirements and minimize their exposure as the result of a conflict (including litigation if appropriate). Deloitte Legal employment law specialists offer a wide range of services in the areas of:
• Individual employment law
• Relationships with worker representative bodies
• Labor law issues in restructuring
• National and international social security law
• Pension and benefits
• Mobility and immigration
• Estates and trusts
Individual employment law

Companies are seeking guidance on a range of day-to-day employee management policies, procedures and protocols to help their businesses operate smoothly. This task has become increasingly complex in today’s globalized environment in which employees can be located all over the world. Businesses must comply with differing legislative and regulatory requirements, cultural norms and expectations. Deloitte Legal assists companies in the following areas:

• Employment contracts and engagement letters
• Employee performance including disciplinary action, contract suspension, contract modifications, and transfers
• Terminations
• Employee discrimination and harassment issues
• Internal procedural manuals and codes of conduct

Deloitte Legal helps companies to manage employee risk efficiently and to proactively establish and adhere to prudent HR policies. Our employment lawyers have strong experience both locally and throughout the world. Deloitte’s global reach stands apart. Deloitte Legal lawyers work with business professionals in tax and human capital consulting to deliver well rounded guidance to companies.

Relationships with worker representative bodies

Regular and open dialogue with worker representative bodies is important to ensure the smooth operation of a business. When organizations need to make changes impacting current working conditions and the individual or collective status of company employees, it is important to have accurate knowledge of the rights and obligations of both the organization and its employees. Deloitte Legal works with businesses on issues relating to:

• Worker representation—setting up of the workers representative bodies, collective negotiation, management of the worker representatives and trade unions, understanding of rights and obligations
• Collective bargaining—establishing and negotiating agreements
• Strategic changes impacting employees—guidance and advice on how businesses can approach strategic change on a national and international level
• Health and safety regulatory matters

Deloitte Legal helps companies to understand their obligations in various countries and are enhancing cross-border cooperation with organizations. We advise charities on their charters and guide them when changing the terms of a trust, making distributions, and making substantial financial gifts to individuals, nonprofits, charities or other philanthropic organizations. We advise charities on their charters and guide them when questions arise about various types of grants.

Labor law issues associated with restructuring

Corporate restructurings such as mergers, transfer of undertakings, and labor law implications of legal documentation can be a complex matter. We can participate in negotiations with the labor authorities and handle collective claims in various jurisdictions. Deloitte Legal assists businesses with:

• Provisional timetables, communications relating to consultation with worker representatives, negotiations with the trade unions and labor administrations and drafting of all mandatory or desired documentation
• Acquisition and vendor due diligence and compliance reviews
• Collective economic terminations or redundancy programs including employment protection plans, implementation of the termination process, information and consultation with staff representatives, and interactions with the labor authorities

Deloitte Legal lawyers work with other Deloitte professionals in tax, consulting, accounting, and financial advisory to provide companies with rounded advice based on the individual business needs of each circumstance. Deloitte Legal teams have significant experience working across borders.

National and international social security law

Rising national debt levels combined with a profusion of legislative provisions and court decisions in recent years have fuelled changes in social security legislation and program requirements. Compounding the issue is the fact that social security can be a personal and emotionally charged issue for employees who are concerned about healthcare coverage and long-term welfare during retirement. Businesses are challenged by increasingly complex regulations which can have a major financial impact.

Deloitte Legal assists companies with:

• International social security compliance services
• Advice on applicable legislation
• Negotiations with social security authorities
• Disputes relating to social security contributions
• Application of social security agreements
• Advice on the legal aspects of health care coverage

In addition to providing local guidance, Deloitte helps businesses with international, cross-border social security issues that arise as a result of global operations.

Pensions and benefits

Attracting and retaining top talent is high on the agenda of most companies. In addition to competition remuneration packages, successful businesses augment employee compensation with benefits packages that include one or more of the following: pensions, stock option plans, health and wellness benefits. Over the past twenty years the regulations relating to pensions and other benefit programs have steadily increased and become more technical in nature. Deloitte Legal helps businesses with:

• Remuneration—design and development of compensation schemes
• Pensions—establish, operate, merge, restructure and unwind programs
• Benefits — package development including health insurance, maternity, long-term care
• Employee profit-sharing — create and administer programs
• Employee savings plan — design and develop programs
• Issues arising when entities are merged, acquired or restructured

Deloitte Legal helps companies with the strategic design of programs and guidance on mandatory procedures as well as drafting legal documentation. We work with companies to help them attract and retain top talent through well-managed, cost-effective pension and benefits programs.

Mobility and immigration

For companies with global operations, employee mobility is often a key component of their strategic plans. Businesses need to organize and coordinate international transfers of employees including material needs, remuneration and legal matters, quickly and cost-effectively.

Deloitte Legal assists businesses with:

• Design of international mobility policies
• Drafting of international work agreement and assignment letters
• Advice on social security coverage
• Design of expatriate employee remuneration
• Issues related to repatriation and termination of assignments
• Immigration law:
  • Relocation of employees
  • Hiring foreign employees including assistance in obtaining visas, work permits, entry clearances, residence requirements and citizenship
  • Representation before local immigration authorities

Deloitte Legal lawyers work closely with colleagues in tax and human capital consulting to bring businesses the guidance they need to make and implement informed business decisions. Deloitte stands apart in the global mobility space in terms of capabilities and worldwide reach.

Estates and trusts

Planning for the future is something all successful organizations and individuals do. Deloitte Legal works with:

• Owners of private companies
• Wealthy individuals and families
• Corporations looking to establish or grow their philanthropic activities and legacy

Deloitte Legal assists clients with planning advice, establishing or changing the terms of a trust, making distributions, and making substantial financial gifts to individuals, nonprofits, charities or other philanthropic organizations. We advise charities on their charters and guide them when questions arise about various types of grants.

Deloitte brings mixed teams of lawyers and business professionals specializing in estate planning, commercial trusts, personal trusts, private company services and tax, according to the specific needs and objectives of the individual or company.

Tax controversy solutions

Javier Pelegay
jpelegay@deloitte.es
Work: +34 6 7065 36 32
Ext. 73960

Multinational organizations continue to spend time and resources managing tax controversies and disputes in both headquarter and foreign jurisdictions. Tax authorities are sharing information about companies and focusing increasingly on implementation failure and motive, not just pure tax technical defense analysis.

Deloitte offers both domestic and multinational companies controversy assistance in the following areas:

• Tax audit strategy and consulting
• Tax controversy lifecycle management
• Dispute resolution

Lawyers from Deloitte Legal routinely work closely with other Deloitte tax professionals. It is this combination of legal, business and tax knowledge that enables Deloitte to provide businesses with a cohesive perspective, enabling companies to make informed business decisions at any stage of the tax controversy cycle. Deloitte Legal’s proactive insights can help provide a foundation on which to build and implement forward thinking tax controversy resolution strategies.

Deloitte’s tax controversy and dispute resolution practices include former tax authority officials and alternative dispute resolution specialists in many jurisdictions. Deloitte’s proprietary software tool, Tax Controversy Manager, helps multinational companies consistently control and manage tax controversies across multiple jurisdictions. This tool streamlines and accelerates the gathering and processing of data and information needed to make informed business decisions.

Tax audit strategy and consulting

For companies looking to proactively structure their systems and processes to minimize tax controversy risk, Deloitte Legal has extensive experience in multiple jurisdictions. With an in-depth understanding of the internal processes and procedures of regulators and authorities, Deloitte Legal lawyers and tax controversy specialists are adept at delivering an informed and practical perspective on tax and statutory requirements. Deloitte assists businesses’ effectiveness in preparing for and managing tax examinations. Our services include helping companies review pricing agreements, reportable transaction disclosures, and record retention processes. We develop or enhance programs, supporting internal controls and also provide training for the business’ employees. Deloitte has a strong reputation for its progressive insight into the key current trends in tax policy and tax audit procedures.

Tax controversy lifecycle management

Businesses are facing an increasing number of tax and regulatory requirements imposed by the countries in which they operate. Tax authorities are becoming more sophisticated in how they target high profile, high risk areas and are enhancing cross-border cooperation with
other authorities, including coordination of joint tax audits. Deloitte’s worldwide tax controversy practices include lawyers and tax specialists who provide strategic advice and tactical support to businesses in all facets of the tax controversy lifecycle.

We focus on efficiently and cost effectively helping companies address their individual tax audit needs in multiple jurisdictions. Our approach to tax audit management helps businesses enhance access to essential data, expedite responses to information requests and proposed tax adjustments, utilize in-house tax departments and local country controller resources more efficiently, and build greater consistency in the information provided to tax authorities.

Dispute resolution

When controversies or disputes arise, Deloitte professionals provide assistance with:

• Appeals and other legal protests
• Developing technical arguments and drafting advisory opinions
• Reporting
• Representation and litigation with authorities
• Post appeals mediation
• Arbitration

By bringing negotiation experience with other industries and jurisdictions we can help companies advance negotiations with tax authorities and manage penalty exposures. Deloitte teams specializing in dispute resolution include lawyers, accountants, auditors, economists, former government officials, and industry specialists. By developing a thorough understanding of each company’s specific challenges and aligning dedicated specialists we can bring the right resources to the issue.

Deloitte Legal
Geographic Capabilities and Contacts

Americas

Argentina
María Inés del Geno
Country Legal Leader
mdelgeno@deloitte.com
Work: +54 11 4320 2700
Ext: 3014

Jorge Forro
Corporate and M&A Solutions
pforro@deloitte.com
Work: +54 11 4320 2722

Laura Lorenzo
Employment and Pension Solutions
llorenzo@deloitte.com
Work: +54 11 4320 2720
Ext: 3034

Pablo Tonina
Tax Controversy Solutions
ptonina@deloitte.com
Work: +54 11 4320 2719

Brazil
José de Carvalho Jr.
Country Legal Leader
jcarvalhojr@carvalhoenatale.com.br
Work: +55 11 5186 1011
Mobile: +55 11 9634 8903

Corporate and M&A Solutions
• Acquisitions, divestures and joint-ventures
• Private equity and venture capital
• Legal purchaser and vendor due diligence
• Corporate reorganizations
• National and cross-border mergers
• Shareholder agreements
• Post-merger integration activities and legal entity reduction
• Corporate law
• Corporate compliance

Commercial Law Solutions
• Legal and contractual framework of supply chain management and distribution networks
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Employment and Pension Solutions
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Canada
Joyce Lee
Country Legal Leader
jlee@deloittetaxlaw.ca
Work: +604 640 3092
Mobile: +604 617 8062

Clifford Rand
Country Legal Leader
crand@deloittetaxlaw.ca
Work: +1 416 728 7262
Mobile: +1 416 775 8830

Curtis R. Stewart
Country Legal Leader
cstewart@deloittetaxlaw.ca
Work: +1 403 363 8760
Mobile: +1 403 267 0503

David Garson
dgarson@ggsilaw.com
Work: +1 416 363 1204,
Ext: 208
Mobile: +1 403 363 8700

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Chile

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Employment and Pension Solutions
- Individual employment law
- Relationships with representative bodies

Tax Controversy Solutions
- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Appeals resolution

Other services
- Public Sector

Colombia (Cont.)

Pedro Samiento
psantiago@deloitte.com
Work: +57 1 546 1810, Ext. 2004
Mobile: +57 314 303 0858

Tax Controversy Solutions
- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Appeals resolution

Other services
- Public Sector

Costa Rica

Alan Saborio Soto
Country Legal Leader
asabri@deloitte.com
Work: +506 2246 5000, Ext. 5026

Corporate and M&A Solutions
- Acquisitions, divestures and joint-ventures
- Private equity and venture capital
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Employment and Pension Solutions
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Ecuador

Manuel Cartagena
Country Legal Leader
mcartagena@deloitte.com
Work: +593 2 3815 114, Ext. 2103

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Dominican Republic

Alan Saborio Soto
Country Legal Leader
asabri@deloitte.com
Work: +508 2246 5024, Ext. 5026

Ecuador

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Other services
- Public Sector

Guatemala

Luis Ponce
Tax Controversy Leader
lponce@deloitte.com
Work: +502 2 3815 114, Ext. 2103

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Mexico

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- Shareholder agreements
- Family protocols
- Post-merger integration activities and legal entity reduction
- Corporate law
- Corporate compliance

Commercial Law Solutions
- Legal and contractual framework of supply chain management and distribution networks
- Restructuring business functions and outsourcing
- Real estate including acquisition, disposal and portfolio management
- Unfair competition and antitrust
- Bankruptcy, insolvency and corporate restructuring
- Statutory and regulatory compliance

Employment and Pension Solutions
- Individual employment law
- Relationships with representative bodies

Tax Controversy Solutions
- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Appeals resolution

Other services
- Public Sector

Puerto Rico

Corporate and M&A Solutions
- Acquisitions, divestures and joint-ventures
- Legal purchase and vendor due diligence
- Corporate reorganizations
- National and cross-border mergers
- Shareholder agreements
- Family protocols
- Post-merger integration activities and legal entity reduction
- Corporate law
- Corporate compliance

Commercial Law Solutions
- Legal and contractual framework of supply chain management and distribution networks
- Restructuring business functions and outsourcing
- Real estate including acquisition, disposal and portfolio management
- Unfair competition and antitrust
- Bankruptcy, insolvency and corporate restructuring
- Statutory and regulatory compliance

Employment and Pension Solutions
- Individual employment law
- Relationships with representative bodies

Tax Controversy Solutions
- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Appeals resolution

Other services
- Public Sector

United States

Corporate and M&A Solutions
- Acquisitions, divestures and joint-ventures
- Legal purchase and vendor due diligence
- Corporate reorganizations
- National and cross-border mergers
- Shareholder agreements
- Family protocols
- Post-merger integration activities and legal entity reduction
- Corporate law
- Corporate compliance

Commercial Law Solutions
- Legal and contractual framework of supply chain management and distribution networks
- Restructuring business functions and outsourcing
- Real estate including acquisition, disposal and portfolio management
- Unfair competition and antitrust
- Bankruptcy, insolvency and corporate restructuring
- Statutory and regulatory compliance

Employment and Pension Solutions
- Individual employment law
- Relationships with representative bodies

Tax Controversy Solutions
- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Appeals resolution

Other services
- Public Sector

Uruguay

Corporate and M&A Solutions
- Acquisitions, divestures and joint-ventures
- Legal purchase and vendor due diligence
- Corporate reorganizations
- National and cross-border mergers
- Shareholder agreements
- Family protocols
- Post-merger integration activities and legal entity reduction
- Corporate law
- Corporate compliance

Commercial Law Solutions
- Legal and contractual framework of supply chain management and distribution networks
- Restructuring business functions and outsourcing
- Real estate including acquisition, disposal and portfolio management
- Unfair competition and antitrust
- Bankruptcy, insolvency and corporate restructuring
- Statutory and regulatory compliance

Employment and Pension Solutions
- Individual employment law
- Relationships with representative bodies

Tax Controversy Solutions
- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Appeals resolution

Other services
- Public Sector
Guatemala
Estuardo Giovanni Pagani
Country Legal Leader
egpagan@deloitte.com
Work: +504 231 3131
rgonzalezorta@deloitte.com
Country Legal Leader
Ricardo Gonzalez-Orta
Mexico
Work: +52 55 5080 7023

Nicaragua
Alan Sabino Soto
Country Legal Leader
Country Legal Leader
Rita Maria Silva
Country Legal Leader
Mario Hidalgo Matlock
Country Legal Leader
Paganini Santizo
Country Legal Leader
María de la Cruz de Leal
Country Legal Leader
Carlos Monarz
Country Legal Leader
Mauricio Ocampo
Country Legal Leader
Guatemala
Work: +504 231 3131,
ritsilva@deloitte.com
Work: +502 238 46500
egpaganini@deloitte.com
Peru
Work: +51 12 118 573
cmoreano@deloitte.com
Work: +51 12 118 531
ragutierrez@deloitte.com
Work: +51 12 118 531
mob: +51 997 581 232
Work: +51 12 118 531
ostavas@deloitte.com
Work: +51 1 118 557
Work: +51 12 118 573
Work: +51 12 118 531
Work: +51 12 118 573

Corporate and M&A Solutions

- Corporate law

- Corporate compliance

- Legal purchaser and vendor due diligence

Commercial Law Solutions

- Statutory and regulatory compliance
- Intellectual property rights including registration, protection and defense

Employment and Pension Solutions

- Individual employment law
- Relationships with representative bodies
- National and international social security law

Tax Controversy Solutions

- Tax audit strategy and consulting
- Tax controversy lifecycle management

Corporate and M&A Solutions

- Acquisitions, dispositions and joint-ventures
- Legal purchaser and vendor due diligence
- Corporate reorganizations
- National and cross-border mergers
- Shareholder agreements
- Post merger integration activities and legal entity reduction

- Corporate law
- Corporate compliance

Commercial Law Solutions

- Legal and contractual framework of supply chain management and distribution networks
- Restructuring business functions and outsourcing
- Real estate including acquisition, disposition and portfolio management
- Intellectual property rights including registration, protection and defense
- Unfair competition and antitrust litigation
- Litigation in all fields of business law
- Bankruptcy, insolvency and corporate restructuring
- Constitutional law
- Statutory and regulatory compliance

Employment and Pension Solutions

- Individual employment law
- Immigration and mobility
- National and International Social Security law

Tax Controversy Solutions

- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Dispute resolution

Panama
Michelle Martinelli
Country Legal Leader
Country Legal Leader
mmartinelli@deloitte.com
Work: +507 323 4100, Ext. 4126

Corporate and M&A Solutions

- Corporate law

- Commercial Law Solutions

- Corporate compliance

Employment and Pension Solutions

- Individual employment law
- Mobility and migration
- National and international social security law
- Pensions & benefits

- Corporate law (only incorporation)

- Corporate contracts (only review of local sale contracts)

- Individual employment law
- Mobility and migration
- National and International Social Security law
- Pensions & benefits

- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Dispute resolution

Venezuela
Alejandro Gomez
Country Legal Leader
Work: +58 212 206 8730
Mobile: +58 414 929 0840

Corporate and M&A Solutions

- Acquisitions, dispositions and joint-ventures
- Private equity and venture capital
- National and cross-border mergers
- Shareholder agreements
- Corporate reorganizations
- National and cross-border mergers
- Shareholder agreements
- National and International Social Security law
- Pensions & benefits

- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Dispute resolution

Corporate and M&A Solutions

- Acquisitions, dispositions and joint-ventures
- Private equity and venture capital
- National and cross-border mergers
- Corporate reorganizations
- National and International Social Security law
- Pensions & benefits

Representing tomorrow.
Australia
Abdul De Zilva
Country Legal Leader
adze@deloitte.com
Work: +61 3 9671 7541
Mobile: +61 488 877 085

Ray Conwell
rconwell@deloitte.com.au
Work: +61 3 9671 7667
Mobile: +61 418 317 437

Shashi Sivayoganathan
ssivayoganathan@deloitte.com.au
Work: +61 3 9671 7541
Mobile: +61 418 317 437

Corporate and M&A Solutions
- Acquisition, divestiture, joint venture
- Corporate reorganizations
- Shareholder agreements
- Post-merger integration activities and legal entity reduction

Commercial Law Solutions
- Legal and contractual framework of supply chain management and distribution networks
- Statutory and regulatory compliance

Tax Controversy Solutions
- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Dispute resolution and litigation

China
Patrick Yip
Country Legal Leader
pyip@gnhinaolawyers.com
Work: +86 21 6141 1258

Claire Lu
clu@gnhinaolawyers.com
Work: +86 21 6141 1488

Nora Fu
nfu@gnhinaolawyers.com
Work: +86 21 6141 1258

Corporate and M&A Solutions
- Acquisitions, divestitures and joint ventures
- Legal due diligence
- Corporate reorganizations
- National and cross-border mergers
- Shareholder agreements
- Family protocols
- Post-merger integration activities and legal entity reduction
- Corporate law
- Corporate compliance
- Private equity and venture capital

Commercial Law Solutions
- Legal and contractual framework of supply chain management and distribution networks
- Restructuring/business functions and outsourcing
- Real estate including acquisition, disposal and portfolio management
- Intellectual property rights including registration, protection and defense
- Unfair competition and antitrust
- Litigation/mediation in all fields of business law, including white collar crime
- Bankruptcy, insolvency and corporate restructuring
- Statutory and regulatory compliance

Employment and Pension Solutions
- Employment management
- Human Resource optimization
- Labour Law Issues in Restructuring
- Social security and benefits
- Labour dispute resolution
- Immigration
- Estates and trusts

Tax Controversy Solutions
- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Dispute resolution

India
M. Lakshminarayanan
Country Legal Leader
mlakshminarayanan@deloitte.com
Work: +91 22 6195 4030
Mobile: +91 99 2082 6223

Corporate and M&A Solutions
- Acquisitions, divestitures and joint ventures
- Legal due diligence
- Corporate reorganizations
- National and cross-border mergers
- Shareholder agreements
- Family protocols
- Post-merger integration activities and legal entity reduction
- Corporate law
- Corporate compliance
- Private equity and venture capital

Corporate and M&A Solutions
- Acquisitions, divestitures and joint ventures
- Legal due diligence
- Corporate reorganizations
- National and cross-border mergers
- Shareholder agreements
- Family protocols
- Post-merger integration activities and legal entity reduction
- Corporate law
- Corporate compliance
- Private equity and venture capital

Commercial Law Solutions
- Legal and contractual framework of supply chain management and distribution networks
- Restructuring/business functions and outsourcing
- Real estate including acquisition, disposal and portfolio management
- Intellectual property rights including registration, protection and defense
- Unfair competition and antitrust
- Litigation/mediation in all fields of business law, including white collar crime
- Bankruptcy, insolvency and corporate restructuring
- Statutory and regulatory compliance

Employment and Pension Solutions
- Employment management
- Human Resource optimization
- Labour Law Issues in Restructuring
- Social security and benefits
- Labour dispute resolution
- Immigration
- Estates and trusts

Tax Controversy Solutions
- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Dispute resolution

India (Cont.)
S Thirumalai
Tax controversy for Indirect Tax
sthirumalai@deloitte.com
Work: +91 40 4031 2800
Mobile: +91 98 4803 0393

Corporate and M&A Solutions
- Acquisitions, divestitures and joint ventures
- Legal due diligence
- Corporate reorganizations
- National and cross-border mergers
- Shareholder agreements
- Family protocols
- Post-merger integration activities and legal entity reduction
- Corporate law
- Corporate compliance
- Private equity and venture capital

Commercial Law Solutions
- Legal and contractual framework of supply chain management and distribution networks
- Restructuring/business functions and outsourcing
- Real estate including acquisition, disposal and portfolio management
- Intellectual property rights including registration, protection and defense
- Unfair competition and antitrust
- Litigation/mediation in all fields of business law, including white collar crime
- Bankruptcy, insolvency and corporate restructuring
- Statutory and regulatory compliance

Employment and Pension Solutions
- Employment management
- Human Resource optimization
- Labour Law Issues in Restructuring
- Social security and benefits
- Labour dispute resolution
- Immigration
- Estates and trusts

Tax Controversy Solutions
- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Dispute resolution

India (Cont.)
Rajiv Anand
Tax controversy for Direct Tax
rjvand@deloitte.com
Work: +91 124 679 2901
Mobile: +91 98 1022 3012

Corporate and M&A Solutions
- Acquisitions, divestitures and joint ventures
- Legal due diligence
- Corporate reorganizations
- National and cross-border mergers
- Shareholder agreements
- Family protocols
- Post-merger integration activities and legal entity reduction
- Corporate law
- Corporate compliance
- Private equity and venture capital

Commercial Law Solutions
- Legal and contractual framework of supply chain management and distribution networks
- Restructuring/business functions and outsourcing
- Real estate including acquisition, disposal and portfolio management
- Intellectual property rights including registration, protection and defense
- Unfair competition and antitrust
- Litigation/mediation in all fields of business law, including white collar crime
- Bankruptcy, insolvency and corporate restructuring
- Statutory and regulatory compliance

Employment and Pension Solutions
- Employment management
- Human Resource optimization
- Labour Law Issues in Restructuring
- Social security and benefits
- Labour dispute resolution
- Immigration
- Estates and trusts

Tax Controversy Solutions
- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Dispute resolution

Asia Pacific
Rajiv Anand
Tax controversy for Direct Tax
rjvand@deloitte.com
Work: +91 124 679 2901
Mobile: +91 98 1022 3012

Corporate and M&A Solutions
- Acquisitions, divestitures and joint ventures
- Legal due diligence
- Corporate reorganizations
- National and cross-border mergers
- Shareholder agreements
- Family protocols
- Post-merger integration activities and legal entity reduction
- Corporate law
- Corporate compliance
- Private equity and venture capital

Commercial Law Solutions
- Legal and contractual framework of supply chain management and distribution networks
- Restructuring/business functions and outsourcing
- Real estate including acquisition, disposal and portfolio management
- Intellectual property rights including registration, protection and defense
- Unfair competition and antitrust
- Litigation/mediation in all fields of business law, including white collar crime
- Bankruptcy, insolvency and corporate restructuring
- Statutory and regulatory compliance

Employment and Pension Solutions
- Employment management
- Human Resource optimization
- Labour Law Issues in Restructuring
- Social security and benefits
- Labour dispute resolution
- Immigration
- Estates and trusts

Tax Controversy Solutions
- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Dispute resolution
Corporate and M&A Solutions
- Acquisitions, divestures and joint-ventures
- Private equity and venture capital
- Legal/purchaser and vendor due diligence
- Corporate reorganizations
- National and cross-border mergers
- Shareholder agreements
- Post-merger integration activities and legal entity reduction
- Corporate law
- Corporate compliance

Corporate and M&A Solutions
- Acquisitions, divestures and joint-ventures
- Private equity and venture capital
- Legal/purchaser and vendor due diligence
- Corporate reorganizations
- National and cross-border mergers
- Shareholder agreements
- Post-merger integration activities and legal entity reduction
- Corporate law
- Corporate compliance

Bulgaria
Renata Petkova
Country Legal Leader
rpetkova@deloitte.com
Work: +359 2 8023 255

Corporate and M&A Solutions
- Acquisitions, divestures and joint-ventures
- National and cross-border mergers
- Shareholder agreements
- Corporate law
- Corporate compliance

Commercial Law Solutions
- Statutory and regulatory compliance

Employment and Pension Solutions
- Individual employment law
- Relationship with worker representative bodies
- Labour Law Issues in Restructuring
- National and International Social security law
- Pensions and benefits
- Mobility and Immigration

Tax Controversy Solutions
- Tax audit strategy and consulting
- Tax controversy lifecycle management

Other services
- Environmental law
- Pharmaceutical Law
- Public Procurement
- Energy Law
- Law of obligations
- Contract law
- Public Law

Other services
- Environmental Law
- Pharmaceutical Law
- Public Procurement
- Energy Law
- Law of obligations
- Contract law
- Public Law

Tax Controversy Solutions
- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Dispute resolution

Corporate and M&A Solutions
- Acquisitions, divestures and joint-ventures
- Private equity and venture capital
- Legal/purchaser and vendor due diligence
- Corporate reorganizations
- National and cross-border mergers
- Shareholder agreements
- Post-merger integration activities and legal entity reduction
- Corporate law
- Corporate compliance

Commercial Law Solutions
- Legal and commercial framework of supply chain management and distribution networks
- Restructuring/business functions and outsourcing
- Real estate including acquisition, disposal and portfolio management
- Uniform competition and antitrust
- Bankruptcy, insolvency and corporate restructuring
- Statutory and regulatory compliance

Employment and Pension Solutions
- Individual employment law
- Relationships with representative bodies
- Labor Law issues in restructuring

Tax Controversy Solutions
- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Dispute resolution

Corporate and M&A Solutions
- Acquisitions, divestures and joint-ventures
- Private equity and venture capital
- Legal/purchaser and vendor due diligence
- Corporate reorganizations
- National and cross-border mergers
- Shareholder agreements
- Post-merger integration activities and legal entity reduction
- Corporate law
- Corporate compliance

Commercial Law Solutions
- Legal and contractual framework of supply chain management and distribution networks
- Restructuring business functions and outsourcing
- Real estate including acquisition, disposal and portfolio management
- Intellectual property rights including registration, protection and defense
- Uniform competition and antitrust
- Litigation in all fields of business law, including white collar crime (additional item on D.com)
- Bankruptcy, insolvency and corporate restructuring
- Statutory and regulatory compliance

Employment and Pension Solutions
- Individual employment law
- Relationship with worker representative bodies
- Labour Law Issues in Restructuring
- National and International Social security law
- Pensions and benefits

Tax Controversy Solutions
- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Dispute resolution

Corporate and M&A Solutions
- Acquisitions, divestures and joint-ventures
- National and cross-border mergers
- Shareholder agreements
- Corporate compliance
- Legal/purchaser and vendor due diligence
- Family law
- Post-merger integration activities and legal entity reduction

Employment and Pension Solutions
- Individual employment law
- National and International Social security law
- Family law
- Pensions and benefits

Tax Controversy Solutions
- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Dispute resolution
Equatorial Guinea
Ngouema Yves Parfait
Country Legal Leader
ynguema@deloitte.ga
Nguema Yves Parfait
Equatorial Guinea

Corporate and M&A Solutions
• Acquisitions, divestures and joint-ventures
• Legal purchases and vendor due diligence
• Corporate Reorganizations
• National and cross-border mergers
• Shareholder agreements
• Family protocols
• Post-merger integration activities and legal entity reduction
• Corporate law
• Corporate compliance
• Private equity and venture capital

Commercial Law Solutions
• Legal and contractual framework of supply chain management and distribution networks
• Restructuring business functions and outsourcing
• Real estate including acquisition, disposal and portfolio management
• Intellectual property rights including registration, protection and defense
• Unfair competition and antitrust
• Litigation in all fields of business law, including white collar crime (additional item on D.com)
• Bankruptcy, insolvency and corporate restructuring
• Statutory and regulatory compliance

Employment and Pension Solutions
• Individual employment law
• Relationship with worker representative bodies
• Labour Law Issues in Restructuring
• National and International Social security law
• Pensions and benefits
• Mobility and Immigration
• Estates and trusts

Tax Controversy Solutions
• Tax audit strategy and consulting
• Tax controversy lifecycle management
• Dispute resolution

Finnland
Fredrik Lassersen
Corporate and M&A Leader
Fredrik.lassersen@deloitte.fi
Work: +358 40 760 8221

Corporate and M&A Solutions
• Acquisitions, divestures and joint-ventures
• Legal purchases and vendor due diligence
• Corporate Reorganizations
• National and cross-border mergers
• Shareholder agreements
• Family protocols
• Post-merger integration activities and legal entity reduction
• Corporate law
• Corporate compliance
• Private equity and venture capital

Commercial Law Solutions
• Legal and contractual framework of supply chain management and distribution networks
• Restructuring business functions and outsourcing
• Real estate including acquisition, disposal and portfolio management
• Intellectual property rights including registration, protection and defense
• Unfair competition and antitrust
• Litigation in all fields of business law, including white collar crime (additional item on D.com)
• Bankruptcy, insolvency and corporate restructuring
• Statutory and regulatory compliance

Employment and Pension Solutions
• Individual employment law
• Relationship with worker representative bodies
• Labour Law Issues in Restructuring
• National and International Social security law
• Pensions and benefits
• Mobility and Immigration
• Estates and trusts

Tax Controversy Solutions
• Tax audit strategy and consulting
• Tax controversy lifecycle management
• Dispute resolution

France
Jean Victor Prevost
Country Legal Leader
Jean.victor.prevost@deloitte.fr
Work: +33 1 40 20 89 45

Corporate and M&A Solutions
• Acquisitions, divestures and joint-ventures
• Legal purchases and vendor due diligence
• Corporate Reorganizations
• National and cross-border mergers
• Shareholder agreements
• Family protocols
• Post-merger integration activities and legal entity reduction
• Corporate law
• Corporate compliance

Commercial Law Solutions
• Legal and contractual framework of supply chain management and distribution networks
• Restructuring business functions and outsourcing
• Real estate including acquisition, disposal and portfolio management
• Intellectual property rights including registration, protection and defense
• Unfair competition and antitrust
• Bankruptcy, insolvency and corporate restructuring
• Statutory and regulatory compliance

Employment and Pension Solutions
• Individual employment law
• Relationships with representative bodies
• Labour laws in restructuring

Other Services
• Program/service assurance services
• ICT services

Tax Controversy Solutions
• Tax audit strategy and consulting
• Tax controversy lifecycle management
• Dispute resolution
**Iceland**

**Corporate and M&A Solutions**
- Acquisitions, divestitures and joint-ventures
- Legal purchaser and vendor due diligence
- Corporate reorganizations
- National and cross-border mergers
- Shareholder agreements
- Corporate law
- Corporate compliance
- Corporate governance

**Commercial Law Solutions**
- Legal and contractual framework of supply chain management and distribution networks
- Restructuring business functions and outsourcing
- Real estate including acquisition, disposal and portfolio management
- Intellectual property rights including registration, protection and defense
- Labour law, collective and individual
- Bankruptcy, insolvency and corporate restructuring
- Statutory and regulatory compliance
- Fraud and white collar crime
- Forensic and recovery
- BIS

**Employment Law Solutions**
- Individual employment law
- Relationship with workers representative bodies
- Labor law issues in restructuring
- National and international social security law
- Pensions and benefits
- Disability and immigration
- Estates and trusts

**Tax Controversy Solutions**
- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Dispute resolution
- Representation in district and supreme court as well as before tax authorities

**Italy**

**Corporate and M&A Solutions**
- Acquisitions, divestitures and joint-ventures
- Legal purchaser and vendor due diligence
- Corporate reorganizations
- National and cross-border mergers
- Shareholder agreements
- Corporate compliance
- Corporate governance

**Commercial Law Solutions**
- Legal and contractual framework of supply chain management and distribution networks
- Restructuring business functions and outsourcing
- Real estate including acquisition, disposal and portfolio management
- Intellectual property rights including registration, protection and defense
- Labour law, collective and individual
- Bankruptcy, insolvency and corporate restructuring
- Statutory and regulatory compliance
- Fraud and white collar crime
- Forensic and recovery
- BIS

**Employment Law Solutions**
- Individual employment law
- Relationship with workers representative bodies
- Labor law issues in restructuring
- National and international social security law
- Pensions and benefits
- Disability and immigration
- Estates and trusts

**Tax Controversy Solutions**
- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Dispute resolution

**Ivory Coast**

**Corporate and M&A Solutions**
- Acquisitions, divestitures and joint-ventures
- Legal purchaser and vendor due diligence
- Corporate reorganizations
- National and cross-border mergers
- Shareholder agreements
- Corporate compliance
- Corporate governance

**Commercial Law Solutions**
- Legal and contractual framework of supply chain management and distribution networks
- Restructuring business functions and outsourcing
- Real estate including acquisition, disposal and portfolio management
- Intellectual property rights including registration, protection and defense
- Labour law, collective and individual
- Bankruptcy, insolvency and corporate restructuring
- Statutory and regulatory compliance
- Fraud and white collar crime
- Forensic and recovery
- BIS

**Employment Law Solutions**
- Individual employment law
- Relationship with workers representative bodies
- Labor law issues in restructuring
- National and international social security law
- Pensions and benefits
- Disability and immigration
- Estates and trusts

**Tax Controversy Solutions**
- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Dispute resolution
**Kazakhstan**

Aibishta Ibrasheva  
Country Legal Leader  
aibrasheva@deloitte.kz  
Work: +77 01 722 86 91

**Corporate and M&A Solutions**  
- Acquisitions, divestures and joint-ventures  
- Legal purchase and vendor due diligence  
- Corporate reorganizations  
- National and cross-border mergers  
- Shareholder agreements  
- Post-merger integration activities and legal entity reduction  
- Corporate law  
- Corporate compliance

**Commercial Law Solutions**  
- Legal and contractual framework of supply chain management and distribution networks  
- Restructuring business functions and outsourcing  
- Real estate including acquisition, disposal  
- Intellectual property rights including registration, protection and defense  
- Unfair competition and antitrust  
- Bankruptcy, insolvency and corporate restructuring  
- Statutory and regulatory compliance

**Employment and Pension Solutions**  
- Individual employment law  
- Relationships with worker representative bodies  
- Mobility and immigration  
- National and international social security law

**Latvia**

Ive Zvontze  
Country Legal Leader  
ivoz@deloitte.lv  
Work: +371 67 07 4155; +371 29 10 9866

**Corporate and M&A Solutions**  
- Acquisitions, divestures and joint-ventures  
- Legal purchase and vendor due diligence  
- Corporate reorganizations  
- National and cross-border mergers  
- Shareholder agreements  
- Family protocols  
- Corporate law  
- Corporate compliance

**Commercial Law Solutions**  
- Statutory and regulatory compliance  
- Bankruptcy, insolvency and corporate restructuring  
- Statutory and regulatory compliance

**Employment and Pension Solutions**  
- Individual employment law  
- Relationships with worker representative bodies  
- Mobility and immigration  
- National and international social security law  
- Pensions & benefits and estates & trusts

**Lithuania**

Tomas Dabdkonis  
Country Legal Leader  
tomas@deloitte.lt  
Work: +370 5 255 3075; Mobile: +370 666 69958

**Corporate and M&A Solutions**  
- Acquisitions, divestures and joint-ventures  
- Private equity and venture capital  
- Legal purchase and vendor due diligence  
- Corporate reorganizations  
- National and cross-border mergers  
- Shareholder agreements  
- Corporate law  
- Corporate compliance

**Corporate and M&A Solutions**  
- Acquisitions, divestures and joint-ventures  
- Private equity and venture capital  
- Legal purchase and vendor due diligence  
- Corporate reorganizations  
- National and cross-border mergers  
- Shareholder agreements  
- Corporate law  
- Corporate compliance

**Commercial Law Solutions**  
- National and cross-border mergers  
- Shareholder agreements  
- Intellectual property rights including registration, protection and defense

**Employment and Pension Solutions**  
- Individual employment law  
- Mobility and immigration

**Malta**

Conrad Cassar Torregiani  
Country Legal Leader  
cctorregiani@deloitte.com.mt  
Work: +356 2143 2716

**Corporate and M&A Solutions**  
- Acquisitions, divestures and joint-ventures  
- Private equity and venture capital  
- Legal purchase and vendor due diligence  
- Corporate reorganizations  
- National and cross-border mergers  
- Shareholder agreements  
- Corporate law  
- Private equity and venture capital

**Commercial Law Solutions**  
- Intellectual property rights including registration, protection and defense  
- Bankruptcy, insolvency and corporate restructuring

**Employment and Pension Solutions**  
- Individual employment law  
- Mobility and immigration

**Luxembourg**

Jean-Philippe Drescher  
Country Legal Leader  
jbrescher@deloitte.lu  
Work: +352 21667 3123; Mobile: +352 6214 92495

**Corporate and M&A Solutions**  
- Acquisitions, divestures and joint-ventures  
- Private equity and venture capital  
- Legal purchase and vendor due diligence  
- Corporate reorganizations  
- National and cross-border mergers  
- Shareholder agreements  
- Corporate law  
- Corporate compliance

**Commercial Law Solutions**  
- Legal and contractual framework of supply chain management and distribution networks  
- Restructuring business functions and outsourcing  
- Real estate including acquisition, disposal and portfolio management  
- Intellectual property rights including registration, protection and defense  
- Unfair competition and antitrust  
- Bankruptcy, insolvency and corporate restructuring  
- Statutory and regulatory compliance  
- Fraud and white collar crime

**Employment and Pension Solutions**  
- Individual employment law  
- Relationships with worker representative bodies  
- Pensions and benefits  
- Estates and trusts  
- Mobility and immigration  
- National and international social security law

**Tax Controversy Solutions**  
- Tax audit strategy and consulting  
- Tax controversy lifecycle management  
- Dispute resolution

**Other Solutions**  
- Financial services and regulatory matters

**Deloitte Legal** Representing tomorrow 31
Morocco

Country Legal Leader

Ahmed Benabdellahak

County Legal Leader

ahmedb@deloitte.com

Work: +212 5222 24734

Corporate and M&A Solutions
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• Private equity and venture capital
• Legal purchaser and vendor due diligence
• Corporate reorganizations
• Post-merger integration activities and legal entity reduction
• Corporate law
• Corporate compliance

Commercial Law Solutions
• Legal and contractual framework of supply chain management and distribution networks
• Restructuring business functions and outsourcing
• Real estate including acquisition, disposal and portfolio management
• Bankruptcy, insolvency and corporate restructuring
• Statutory and regulatory compliance

Employment and Pension Solutions
• Individual employment law
• Relationships with worker representation bodies
• Mobility and immigration
• National and international social security law

Netherlands

Country Legal Leader

Frens Stibbe

Domain: Deloitte

Work: +31 88 288 5304

Mobile: +31 6 855 5657

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• National and international social security law

Norway

Country Legal Leader

Thorvald Nyquist

Nyquist@deloitte.no

Work: +47 23 27 95 63

Mobile: +47 907 55 141

Corporate and M&A Solutions
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• Individual employment law
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• National and international social security law

Poland

Country Legal Leader

Robert Pasternak

Pasternak@deloitte.com

Work: +48 22 511 0044

Mobile: +48 601 94 40 52

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• Corporate compliance

Lawyers

Kris Buijten

Corporate and M&A

Work: +31 88 288 4220

Mobile: +31 6 151 6889

Michel Lampe

Commercial Law

Work: +31 88 288 8172

Mobile: +31 6 100 1930

Joakim Marstrander

Commercial Law

Work: +47 48 12 83 26

Mobile: +47 48 12 83 26

Gbor Molob

General Law

Work: +47 51 51 56 41

Mobile: +47 91 36 41 86

Gao F. H offices

Employment law

Work: +47 23 27 96 26

Mobile: +47 97 14 86 76

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Sanja Savic  
Slovenia  
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- Tax controversy lifecycle management  
- Dispute resolution

Duan Aubrey Chivers  
South Africa  
Corporate and M&A Solutions  
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Francisco Mayer  
Spain  
Corporate and M&A Solutions  
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Javier Pelegay  
Spain  
Corporate and M&A Solutions  
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Juan Martinez Calvo  
Spain  
Corporate and M&A Solutions  
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- Banking, insolvency and corporate restructuring
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Employment and Pension Solutions
- Individual employment law
- Relationships with worker representative bodies
- Mobility and immigration
- National and international social security law
- Pensions and benefits
- Mobility and immigration
- Estates and trusts

Tax Controversy Solutions
- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Dispute resolution

Other services
- Energy Law
- Contract Law

Turin

Bruno Messerschmitt
Country Legal Leader
bmesserschmitt@deloitte.it
Work: +39 044 674 12 12
Mobile: +39 333 123 4567

Senta Loustr
sloustr@deloitte.it
Work: +26 211 12 302

Omar Benbes
obenbes@deloitte.it
Work: +26 211 32 305

Corporate and M&A Solutions
- Acquisitions, divestures and joint-ventures
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- Mobility and Immigration
- Estates and Trusts

Tax Controversy Solutions
- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Dispute resolution

Other services
- Energy Law
- Contract Law

Turkey

Ahmet Cangoz
Country Legal Leader
acangoz@deloitte.com
Work: +90 212 366 60 51
Mobile: +90 533 950 47 19

Müge Kocaman Aksel
Corporate and M&A
mkocaman@deloitte.com
Work: +90 212 366 68 76
Mobile: +90 533 517 08 03

Corporate and M&A Solutions
- Corporate reorganizations
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other services
- Energy Law
- Contract Law

Other services
- Energy Law
- Contract Law

Ukraine

Denys Poulenko, Ph.D.
Country Legal Leader
dpoulenko@deloitte.com
Work: +38 044 480 9200
Ext.4047
Mobile: +38 095 464 8146

Corporate and M&A Solutions
- Acquisitions, divestures and joint-ventures
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