**Buy**

**Tax & Legal advice**
- Due Diligence
- Transaction structuring
- Asset Deal / Share Deal
- Tax declarations / Analysis of tax assessments
- Planning of financing, accruals and depreciations
- Current tax accrual calculation
- Calculation of deferred capital gains tax and/or liquidation tax (calculation tool)
- Correspondence and negotiations with tax authorities
- Filing of appeals against tax assessments
- VAT
- Tax rulings
- Value-added levy

**Set up of investment structures**
- Advice concerning the set up of (inter-)national structures (e.g. funds, investment foundations)
- Real estate investments abroad / coordination with KPMG International
- Foreign investors into Swiss real estate
- Tax aspects of financing models
- Advisory services for investors regarding alternative investment opportunities
- Advisory services for foreign investors in connection with potential acquisition restrictions (Lex Koller)

**Purchase agreement**
- Tax clauses / Purchase price allocation
- Continuous support of contract negotiations up to the closing
- Preparation of all relevant legal documents
- Purchase agreements for real estate and share purchase agreements

**Hold**

**Tax & Legal advice and compliance**
- Tax declarations / Analysis of tax assessments
- Planning of financing, accruals and depreciations
- Current tax accrual calculation
- Calculation of deferred capital gains tax and/or liquidation tax (calculation tool)
- Correspondence and negotiations with tax authorities
- Filing of appeals against tax assessments
- VAT advisory (e.g. opting)
- Transfer pricing advisory services
- Year-end planning and support (e.g. tax rate reconciliations, annual reports)
- Year-end audit support
- Loan and security (e.g. pledge) agreements
- Leases and property management contracts
- Value-added levy

**Restructuring**
- Group internal transactions
- Merger, demerger, change of legal form, etc.
- Asset swaps (e.g. pension funds and investment foundations)
Sell

Tax & Legal advice
- Evaluation of tax consequences for different sell scenarios
- Vendor due diligence
- Transaction taxes / land register and notary fees
- VAT advisory
- Deal optimization (e.g. alternative acquisition costs)
- Tax-neutral repurchase of real estate
- Succession planning
- Advisory services for communities of heirs (joint heirs)
- Advisory services for initial public offerings (IPOs) and going-private restructurings
- Comfort letters
- Economic change of ownership
- Tax rulings
- Tax declarations
- Purchase agreements for real estate and share purchase agreements
- Sale-and-leaseback transactions

Why KPMG?

We provide you with ‘state of the art’ tax and legal advice with our local specialist on all tax aspects concerning your Swiss and international real estate investments.

Our holistic KPMG advisory approach is the basement for our services. By focusing on your needs we put together a multidisciplinary team of experts which is able to act in a fast and competent manner.