In today's connected business world, staying competitive means making decisions fast and efficiently.



SWITZERLAND



What we offer you:

- A global multidisciplinary approach
- Assignments handled in English, Spanish and French
- Integration into an international network
- Years of experience in business law
- Excellence & innovation
- Independence
- Proximity

ATEP is an independent firm, specialized in both **Swiss** and **international business law** and **taxation**.

Thanks to its hands-on approach, multidisciplinary experience and in-depth knowledge of the various economic sectors, **ATEP** offers its clients advice that is high quality, customized and targeted.

Our clientele includes Swiss and international companies as well as private organizations and individuals based in Switzerland and other countries.

Our clients have the benefit of a highly qualified, multilingual team of lawyers and tax experts who counsel them in **French, Spanish** and **English**.

Thanks to their many years of experience, our specialists have also developed close contacts with key economic players and authorities, which means they are able to give our clients the benefit of solutions that have been worked out.

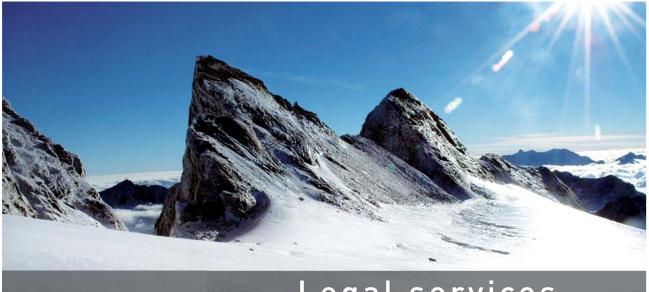
Specialization has become a necessity in today's complex and everchanging business world and we offer clients our **large network** of outstanding specialized partners, in Switzerland and in other countries, which enables us to guarantee a high level of competency and value-added.

To assure close proximity to its domestic clients, **ATEP** has five offices in Switzerland.

Outside of Switzerland, **ATEP** is especially active in **Central and South America** and throughout **Europe**. Our advisors regularly travel to these regions in order to assure our clients continuous follow-up of their business matters as well as a locally-based confidential relationship.



«Your trusted partner for helping you meet your challenges and achieve your objectives»



Legal services

Our main areas of expertise:

- Establishing companies
- Group restructuring & reorganization
- Contract law
- Estate planning
- Trust & Foundation
- Property law
- Labor law
- Legislation pertaining to foreigners
- Recovery & Insolvency

In Switzerland and internationally, ATEP is active in all areas of business law.

Our lawyers work in multidisciplinary teams and with partners, in order to provide service of the highest quality and contribute tangible added value.

Establishing companies & Group restructuring and reorganization

Owing to its long years of experience in this field, **ATEP** is particularly specialized in the establishment of companies in and transfer of companies to Switzerland. We advise, coordinate and also set up broad-based structures at international level, in a spirit of global structural optimization.

We also assist companies in all their processes of restructuring and reorganization (merger, acquisition, transfer of assets), transformation, modification of share capital, recovery and liquidation.

Contract law

Our assistance includes negotiating, drafting and executing all types of contracts, whether Swiss or international.

Estate planning

Planning an inheritance is a compli-

cated process that requires a meticulous examination of the situation. Thanks to its multidisciplinary specializations, **ATEP** guides its clients in the many phases of this planning and in the implementation of personalized solutions aimed at the future. We are also experts for planning instruments such as **Trusts** and **Foundations**.

Property law

We counsel you on: negotiating, reviewing and drafting property agreements (sale and preliminary sale agreements, mortgages, coownership), all aspects of rental law, as well as the purchase of real property by foreigners in Switzerland.

Labor law & Legislation pertaining to foreigners

ATEP provides advice and support in all aspects of labor law and Swiss social security, as well for executive mobility, salary policy, collective bargaining and obtaining residence and work permits.



Our main areas of expertise:

- International tax
- Corporate tax
- Taxation of persons
- Property tax
- Indirect taxes
- Employee taxation

Most of the decisions and transactions that companies and private individuals are led to make during their lives often have unexpected tax consequences.

ATEP offers its clients a wide range of personalized tax services that have been specifically designed to identify and limit tax risks, as well as to provide the greatest possible tax savings.

International tax

Our advice and support includes the creation of tax-optimized legal structures, negotiation of individual tax rulings, development of solutions for the repatriation of profits, avoiding international double taxation and tax-effective exploitation of intangible property rights.

Corporate tax

We assist you in meeting your challenges by assessing your global tax situation and your objectives, by seeking and implementing the most suitable tax structures and by taking care to minimize your tax risks during transactions such as mergers, demergers, transfer of assets, acquisitions, sale or purchase of real estate, ...)

Taxation of persons

We advice you on matter such as direct taxation, capital gains tax on property and on real property (**Property tax**), presumptive tax, when transferring residence, within the context of your estate planning and transfer of assets, in the creation of foundations and trusts, as well as in drawing up your tax returns.

Indirect taxes

Swiss and European tax laws on VAT and customs duties are constantly changing. Non-identified VAT risks can put a company in jeopardy. We help Swiss companies that are active internationally and foreign companies established in Switzerland to identify risks as well as to optimize their processes.

Employee taxation

We help companies organize temporary secondment and with transferring their executives (expats). We advise them on filling out Swiss salary certificates and on the taxation of stock options or pension schemes.





Establishing companies & Group Restructuring

Trust & Foundation

Estate planning

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