

WTS Fact Book



WTS at a glance

WTS is an international, integrated and independent consulting group with the three business units tax, legal and consulting.



» **International**

Through our international network we are represented worldwide in about 100 countries and provide global consulting services.

» **Integrated**

Our staff's competence gained in corporate tax departments, financial administration and international consulting companies makes sure a practice-orientation which differentiates us from the competition.

» **Independent**

Within our service portfolio we are focused on tax, legal and consulting. In order to avoid any conflict of interest, WTS deliberately refrains from conducting annual audits.

» **Our clients**

Our clients include multinational groups, national and international medium-sized companies, non-profit organizations and private clients.

We are where you are

Our global advisory network is based on strict quality criteria, long-term cooperation and personal contacts.

Local expertise and extensive experience in business, politics and public administration characterize the profile of our foreign partners.

The international network is coordinated by WTS GmbH, Germany.

WTS – Strong presence in about 100 countries

Albania • Argentina • Angola • Austria • Azerbaijan • Australia • Belarus • Belgium • Bolivia • Bosnia-Herzegovina • Bulgaria • Brazil • Cambodia • Chile • China • Columbia • Costa Rica • Croatia • Cyprus • Czech Republic • Denmark • Egypt • Ecuador • El Salvador • Estonia • Finland • France • Ghana • Greece • Guatemala • Honduras • Hong Kong • Hungary • India • Indonesia • Iran • Ireland • Island • Israel • Italy • Japan • Canada • Kazakhstan • Kenya • Korea • Kuwait • Laos • Latvia • Lebanon • Lithuania • Luxembourg • FYR Macedonia • Malaysia • Malta • Mauritius • Mexico • Mongolia • Montenegro • Morocco • New Zealand • Nicaragua • Netherlands • Nigeria • Norway • Oman • Pakistan • Panama • Peru • Philippines • Poland • Portugal • Qatar • Romania • Russia • Saudi Arabia • Sweden • Switzerland • Serbia • Singapore • Slovakia • Slovenia • Spain • Sri Lanka • South Africa • Taiwan • Thailand • Turkey • Tunisia • Turkmenistan • UK • Ukraine • Uruguay • USA • Uzbekistan • United Arab Emirates • Venezuela • Vietnam

WTS – worldwide presence



WTS – The essence of our firm



How we work

Excellence

- » The expertise and the high quality standards of each firm's personnel together with proven working relationships within the Network yield to a consistent level of excellence and outstanding client service.

Global team

- » WTS Alliance acts as a global well-practised team with each member knowing immediately whom to contact in another country, hereby securing cost efficiency and responsiveness.

One point of contact

- » Our clients have one point of contact knowing their business as well as their expectations and needs. Such point of contact efficiently co-ordinates the tailor-made international project team.

Harmonized solutions

- » We are experienced project managers in providing our clients with harmonized solutions for any jurisdiction concerned.

Cross-border solutions

- » WTS Alliance makes it possible to present fast and consistent cross-border solutions to our clients.

Our clients



Thought leadership

- » WTS Alliance publications inform you about current tax-relevant issues, upcoming changes in legislation or trends in the fiscal sector.
- » The International Tax Journal provides you with recent tax developments across the globe. In each edition we focus on a specific topic which is commented from the perspective of various jurisdictions.



Corporate social responsibility

Many of our partners are involved in social and cultural projects - some examples:

Australia: Beyond the Orphanage Foundation

An initiative in Ethiopia that provides housing, health and educational support for children too old to live in orphanages that would otherwise live on the street.



Germany: Sponsorship of young artists

The series “Kunst am Isartor” shows three exhibitions per year, with the works on display ranging from photography to paintings and sculpture. The aim is to provide young artists with a platform to exhibit their work to the general public in a pleasant environment.



Czech Republic: Endowment Fund Sluníčko (2008)

Co-founder of the fund of integrating disabled children into normal life, promotes and supports children and families directly.



India: Midday Meal Scheme

An initiative of the Government of India that enables poor children to get a decent lunch supported by WTS India.



Germany: WTS Tax Award

WTS presents the WTS Tax Award to the best tax graduate each year at the University of Osnabrück.



Our services in Tax

Tax	Service Lines
Asset Management & Financial Services	asset management /fund structuring, fund compliance, financial products, investment tax law, corporate financing, pension advisory, family offices
Corporate Tax Advisory	tax planning, national tax law, international tax law, tax audits and legal remedies, legal procedures
Supply Chain Strategy	VAT, customs, transfer pricing, energy taxes, other indirect taxes
Integrated Tax Services	accounting services, operative tax planning, tax accounting, tax returns, tax statements, tax audits, current tax consulting, payroll tax
Private Clients & HR Taxes	private clients, succession consulting, business consulting, expatriate consulting, foundations, family offices, non-profit organizations, executive private clients, international deployments
Real Estate Taxes	current taxation, assessed valuation, real estate transfer tax, real estate transactions, real estate funds, REITs, corporate real estate
Transactions	due diligence, valuation services, debt advisory, equity financing, M&A tax structuring, carve-out service, post merger integration, SPA support, stand-alone readiness

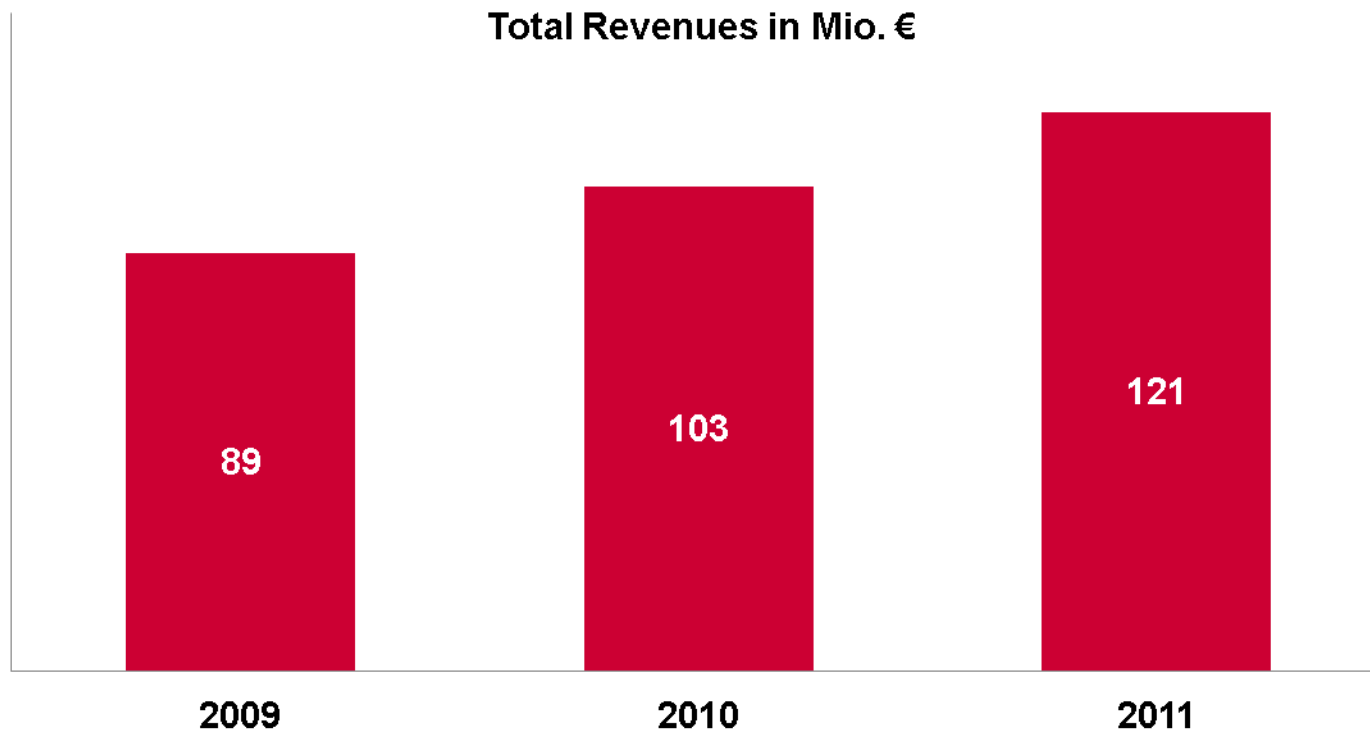
Our services in Legal

Legal	Service Lines
Contract and commercial law	General civil contract law, commercial law and distribution law, intra-group business relations
Corporate law	General corporate law, restructurings, corporate contract law
Labour law	General labour law consulting, employment contracts, amendments and terminations of employments, group consulting and restructurings, collective labour law
Litigation	Representation of employers, corporate law proceedings, commercial and civil disputes, conflict consulting
Public economic law	complex procurement processes/application of European procurement law, organisation and financing of public tasks/EU laws on state aid, special financing, integrated urban development/solution of conversion tasks, real estate transactions, legal and fiscal support of public-private partnerships

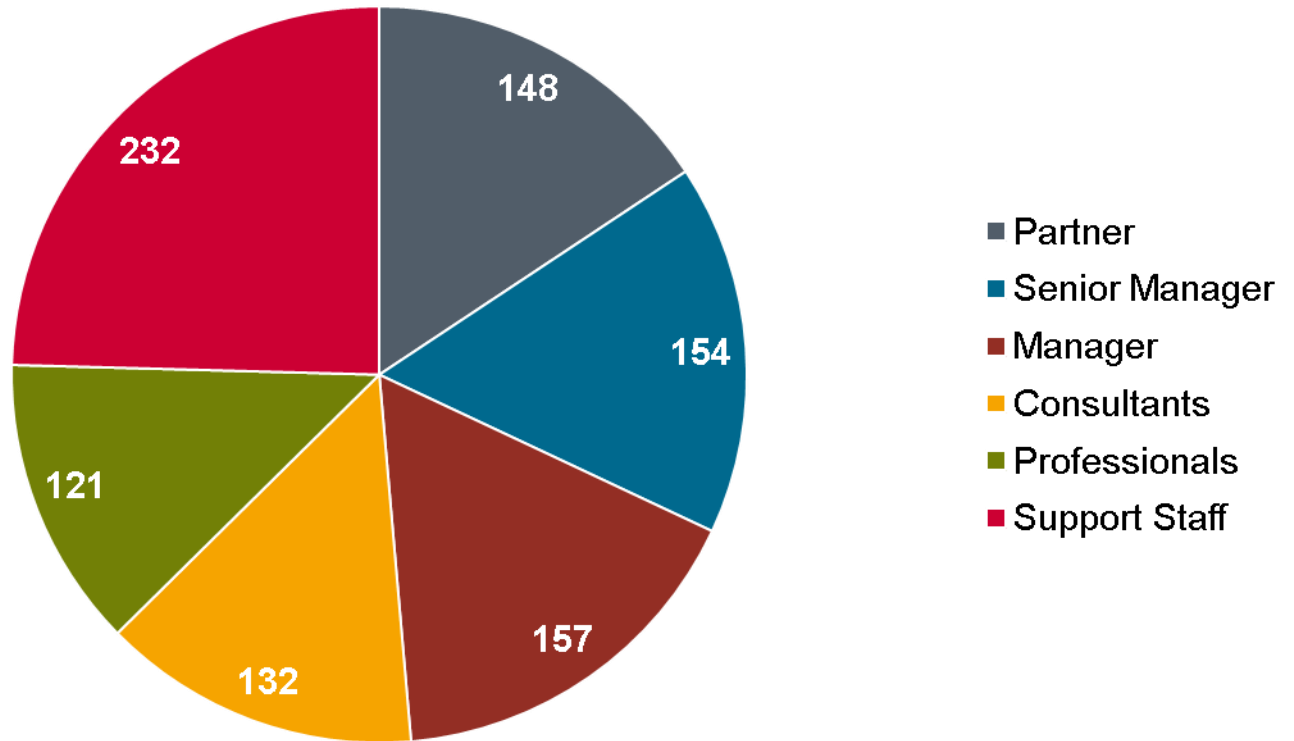
Our services in Consulting

Consulting	Service Lines
Governance & Compliance Advisory	corporate governance & compliance advisory, tax risk management, tax accounting, tax governance, tax tools, organization of tax departments
Financial Advisory	accounting & reporting, accounting standards, financial accounting/ conversion, carve-out services, due diligence (Buy-/Sell-Side), post merger integration, stand-alone readiness, controlling, debt advisory
Restructuring & Turnaround Management	recapitalization opinions, independent business reviews, corporate health check, financial restructuring, restructuring concepts, interim management, equity financing
Accounting Services	bookkeeping, financial statement preparation, tax accounting, reporting, management of foundations, payroll
Process & Risk Management	business processes, internal controls, enterprise risk management, internal audit, project management, outsourcing projects, IT governance & processes

WTS Revenues



WTS Employees



About 1,000 worldwide
(Alliance Members only)

Your contact



Karsten Gnuschke

Head of International Tax

Partner

Managing Director

WTS Steuerberatungsgesellschaft mbH

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80539 Munich

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M + 49 151 14 27 43 80

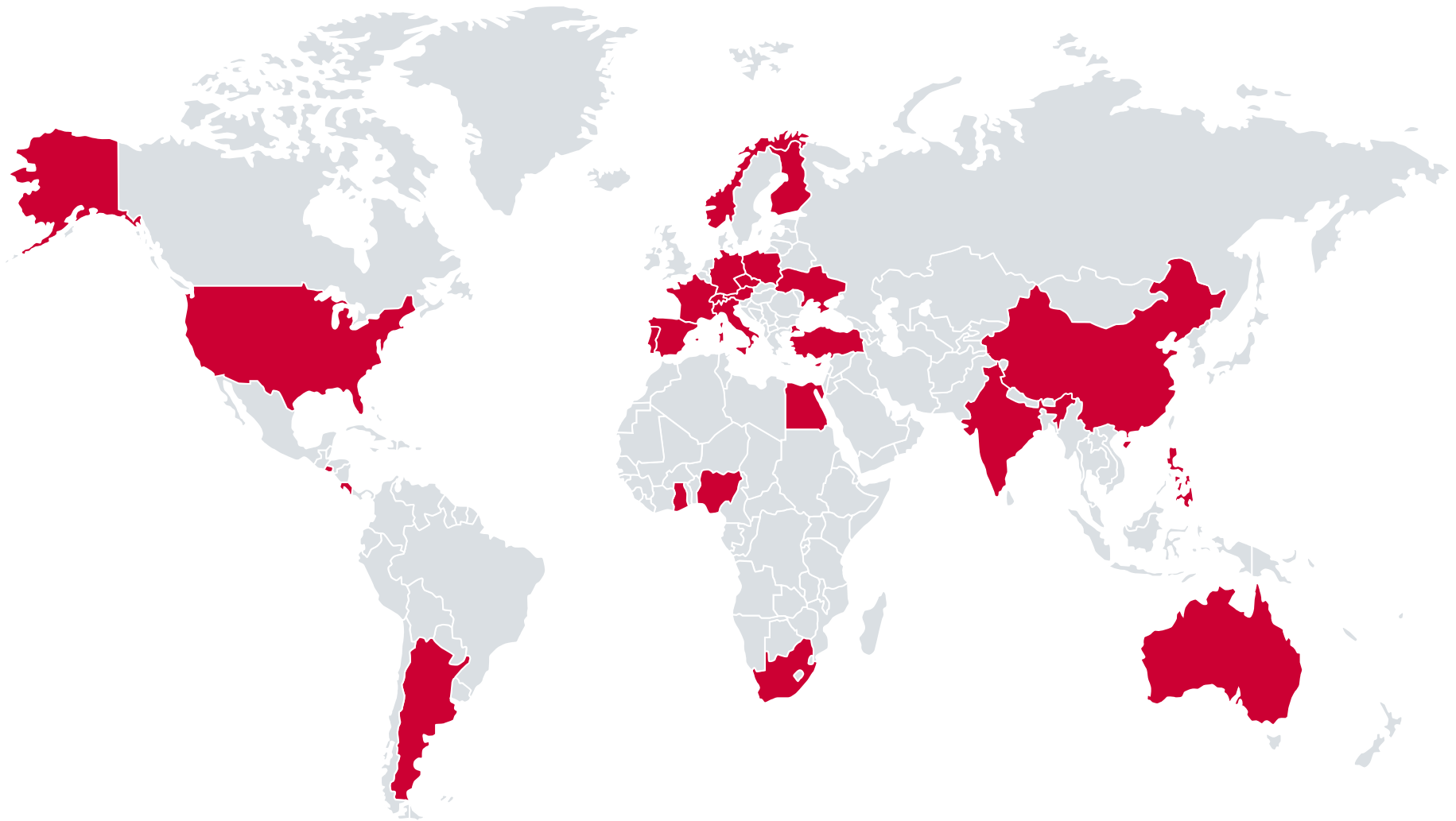
F +49 89 286 46-2323

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Members of WTS Alliance

wts



**Luna Requena & Fernandez Borzese
Abogados Tributarios**

Avenue Pte. Roque Saenz Pena

615 piso 10

1035 Buenos Aires

Argentina

Phone: +54 11 52585008

Email: aluna@lf-abogados.com

Headquarter: Buenos Aires

Website: www.lf-abogados.com

Year of foundation: 2008

Major clients:

Unilever de Argentina, ZF Sachs, GyD
Latinoamerica S.A.

Membership status:

Member of WTS Alliance

Managing Partner:

Alvaro Luna Requena

Ignacio Fernández Borzese

Number of offices: 1

Number of employees 2011: 10

Level	Number of employees
Partner	2
Manager/Associate	1
Consultant	2
Professional	1
Support	4
Total	10

Service Offerings	Partner in charge
Corporate Tax Advisory	Ignacio Fernández Borzese
Transactions and International Tax Desks	Ignacio Fernández Borzese
Real Estate Taxes	Alvaro Luna Requena
Private Clients & HR Taxes	Ignacio Fernández Borzese

**WTS Australia Consulting & Advisory
Pty. Ltd.**

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3000 Melbourne, Victoria

Australia

Phone: +61 3 9040 1937

Email: cameron.allen@wtsaustralia.com.au

Headquarter: Melbourne

Website: www.wtsaustralia.com.au

Year of foundation: 2010

Major clients:

SDI, Navico, Kongsberg, United Energy,
MCC

Membership status:

Member of WTS Alliance

Managing Partner:

Cameron Allen

Number of offices: 1

Number of employees 2011: 4

Level	Number of employees
Partner	3
Consultant	1
Total	4

Service Offerings	Partner in charge
Corporate Tax Advisory	Craig Mc Cormick
Integrated Tax Services	Craig Mc Cormick
Transactions and International Tax Desks	Craig Mc Cormick
Asset Management & Financial Services	Craig Mc Cormick
Real Estate Taxes	Cameron Allen
Supply Chain Strategy	Cameron Allen
Private Clients & HR Taxes	Cameron Allen
Governance & Compliance Advisory	Stuart Horsburgh
Financial Advisory	Stuart Horsburgh
Accounting Services	Stuart Horsburgh
Process & Risk Management	Stuart Horsburgh
Payroll Management	Cameron Allen

**WTS Tax Service
Steuerberatungsgesellschaft mbH**

Am Modepark 10

1030 Wien

Austria

Phone: +43 1 24 266 86**Email:** hartwig.reinold@wts.at**Headquarter: Wien****Website:** www.wts.at**Year of foundation:** 2003**Major clients:**

Not specified

Membership status:

Member of WTS Alliance

Managing Partner:

Dr. Hartwig Reinold

Dr. Walter Loukota

Number of offices: 1**Number of employees 2011:** 8

Level	Number of employees
Partner	3
Manager/Associate	1
Professional	2
Support	2
Total	8

Service Offerings	Partner in charge
Corporate Tax Advisory	Mag. Elisabeth Kendler / Sarah Torre
Integrated Tax Services	Dr. Hartwig Reinold / Prof. Dr. Jörg Hernler
Transactions and International Tax Desks	Mag. Elisabeth Kendler / Dr. Hartwig Reinold
Asset Management & Financial Services	Mag. (FH) Rainer Kuselbauer
Real Estate Taxes	Mag. Reinhard Veith
Supply Chain Strategy	Mag. Elisabeth Kendler / Prof. Dr. Jörg Hernler
Private Clients & HR Taxes	Dr. Hartwig Reinold / Mag. Reinhard Veith / Prof. Dr. Jörg Hernler
Governance & Compliance Advisory	Mag. Reinhard Veith / Dr. Hartwig Reinold
Financial Advisory	Dr. Hartwig Reinold
Turnaround Management	Mag. (FH) Rainer Kuselbauer / Mag. Reinhard Veith

WTS Consulting (Shanghai) Ltd.

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Shanghai, 200120

PRC

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Email: hongxiang.ma@worldtaxservice.cn

Headquarter: Shanghai

Website: www.wtscn.cn

Year of foundation: 2006

Major clients:

GEA, Pininfarina, Schott

Membership status:

Member of WTS Alliance

Managing Partner:

Hongxiang Ma

Chris Zhao

Number of offices: 2

Number of employees 2011: 16

Level	Number of employees
Partner	2
Manager/Associate	3
Consultant	3
Professional	4
Support	4
Total	16

Service Offerings	Partner in charge
Corporate Tax Advisory	Hongxiang Ma
Integrated Tax Services	Hongxiang Ma
Transactions and International Tax Desks	Hongxiang Ma
Real Estate Taxes	Hongxiang Ma
Supply Chain Strategy	Hongxiang Ma
Private Clients & HR Taxes	Hongxiang Ma
Governance & Compliance Advisory	Hongxiang Ma / Chris Zhao
Financial Advisory	Hongxiang Ma
Turnaround Management	Hongxiang Ma
Accounting Services	Hongxiang Ma
Process & Risk Management	Hongxiang Ma

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Cyprus

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Headquarter: Nicosia**Website:** www.wtscyprus.com**Year of foundation:** 2011**Major clients:**

n/a

Membership status:

Member of WTS Alliance

Managing Partner:

Nicolas Kypreos

Andreas Zenieris

Number of offices: 1**Number of employees 2011:** 5

Level	Number of employees
Partner	2
Manager/Associate	1
Professional	1
Support	1
Total	5

Service Offerings	Partner in charge
Corporate Tax Advisory	Nicolas Kypreos
Integrated Tax Services	Nicolas Kypreos
Transactions and International Tax Desks	Nicolas Kypreos
Real Estate Taxes	Nicolas Kypreos
Private Clients & HR Taxes	Nicolas Kypreos
Governance & Compliance Advisory	Andreas Zenieris
Financial Advisory	Charalambos Chrysanthou
Turnaround Management	Charalambos Chrysanthou

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Email: jana.alfery@alferypartner.com

Headquarter: Prague**Website:** www.alferypartner.com**Year of foundation:** 2003**Major clients:**WSF Group, SAP Group, Mbtech,
E.ON Group**Membership status:**

Member of WTS Alliance

Managing Partner:

Jana Alfery

Pavel Alfery-Hrdina

Number of offices: 1**Number of employees 2011:** 32

Level	Number of employees
Partner	5
Consultant	22
Support	5
Total	32

Service Offerings	Partner in charge
Corporate Tax Advisory	Hana Sohrova
Integrated Tax Services	Martina Kvietkova
Transactions and International Tax Desks	Jana Alfery
Real Estate Taxes	Josef Masek
Supply Chain Strategy	Jana Kotikova
Private Clients & HR Taxes	Alena Puklova
Accounting Services	Libuse Soljakova

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Mohandessin

Giza

Egypt

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Email: ashrafhanna@wts-egypt.com

Headquarter: Giza**Website:** www.wts-egypt.com**Year of foundation:** 2011**Major clients:**SMS Siemag AG, Linde, Voith, Siemens
Metal Technologies, Bayer Healthcare**Membership status:**

Member of WTS Alliance

Managing Partner:

Dr. Ashraf Hanna

Maged Atta

Number of offices: 1**Number of employees 2011:** 2

Level	Number of employees
Partner	2
Total	2

Service Offerings	Partner in charge
Corporate Tax Advisory	Dr. Ashraf Hanna
Transactions and International Tax Desks	Dr. Ashraf Hanna
Real Estate Taxes	Maged Atta
Private Clients & HR Taxes	Maged Atta

Legis Tax Central America

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El Salvador

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Email: cecanenguez@legistaxlaw.com

Headquarter: San Salvador

Website: www.legistaxlaw.com

Year of foundation: 2009

Major clients:

Maseca, Pepsi, Siman, Grupo Constenla,
Grupo Fertica

Membership status:

Member of WTS Alliance

Managing Partner:

Carlos Enrique Cañénguez Linares

Carlos Camacho

Number of offices: 5

Number of employees 2011: 47

Level	Number of employees
Partner	6
Senior Manager	16
Manger/ Associate	n/a
Consultant	n/a
Professional	n/a
Support	25
Total	47

Service Offerings	Partner in charge
Corporate Tax Advisory	Not specified
Integrated Tax Services	Not specified
Transactions and International Tax Desks	Not specified
Asset Management & Financial Services	Not specified
Real Estate Taxes	Not specified
Private Clients & HR Taxes	Not specified
Governance & Compliance Advisory	Not specified
Financial Advisory	Not specified
Accounting Services	Not specified
Process & Risk Management	Not specified

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75009 Paris

France

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Headquarter: Paris**Website:** www.wtsf.fr**Year of foundation:** 2008**Major clients:**

SEKISUI, FMS Wertmanagement, Deutsche Pfandbriefbank, ASM Assembly Systems, Pergo, Vorwerk

Membership status:

Member of WTS Alliance

Managing Partner:

Dr. Christoph Seseke

Number of offices: 1**Number of employees 2011:** 57

Level	Number of employees
Partner	12
Manager/Associate	10
Consultant	13
Professional	15
Support	7
Total	57

Service Offerings	Partner in charge
Corporate Tax Advisory	Vincent Grandil / Dirk Fangmann / Dr. Christoph Seseke
Integrated Tax Services	Dirk Fangmann / Pierre Joffredo
Transactions and International Tax Desks	Vincent Grandil / Dr. Christoph Seseke
Asset Management & Financial Services	Dr. Christoph Seseke
Real Estate Taxes	Dr. Christoph Seseke
Supply Chain Strategy	Dirk Fangmann
Private Clients & HR Taxes	Dr. Christoph Seseke
Governance & Compliance Advisory	Pierre Joffredo
Accounting Services	Pierre Joffredo
Process & Risk Management	Pierre Joffredo

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Headquarter: Munich

Website: www.wts.de

Year of foundation: 2000

Major clients:

Siemens, MAN, Epcos, Atos, Osram

Membership status:

Member of WTS Alliance

Managing Partner:

Fritz Esterer

Prof. Dr. Alexander Hemmelrath

Number of offices: 6

Number of employees 2011: 380

Level	Number of employees
Partner	37
Senior Manager	71
Manager/Associate	53
Consultant	70
Professional	80
Support	69
Total	380

Service Offerings	Partner in charge
Corporate Tax Advisory	Michael Wild
Integrated Tax Services	Lothar Härteis
Transactions and International Tax Desks	Stefan Hölzemann
Asset Management & Financial Services	Bela Jansen
Real Estate Taxes	Bernhard Brock
Supply Chain Strategy	Peter Baumgartner
Private Clients & HR Taxes	Prof. Dr. Alexander Hemmelrath
Governance & Compliance Advisory	Fritz Esterer
Financial Advisory	Michael Ruth/Thomas Krug
Turnaround Management	Michael Ruth/Thomas Krug
Accounting Services	Michael Ruth/Thomas Krug
Process & Risk Management	Michael Ruth/Thomas Krug

WTS Nakyea & Adebisi

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 Email: ali@nakyea.com

Headquarter: Accra

Website: www.nakyea.com

Year of foundation: 2009

Major clients:

Geodrill Ghana Limited, Access Bank
 Limited Ghana, Millicom Ghana Limited, Air
 Liquide Africa Services, Mohinani Group

Membership status:

Member of WTS Alliance

Managing Partner:

Abdallah Ali-Nakyea
 Olaleye Adebisi

Number of offices: 1

Number of employees 2011: 12

Level	Number of employees
Partner	2
Director	1
Manager/Associate	1
Consultant	1
Professional	2
Support	5
Total	12

Service Offerings	Partner in charge
Corporate Tax Advisory	Abdallah Ali-Nakyee / Kwabena Adusei
Integrated Tax Services	Kwabena Adusei / Sampson Chiragia
Transactions and International Tax Desks	Abdallah Ali-Nakyee / Olaleye Adebisi
Asset Management & Financial Services	Dr. Mohammed Amidu / Seth Awuttey
Real Estate Taxes	Abdallah Ali-Nakyee / Kwabena Adusei
Private Clients & HR Taxes	Kwabena Adusei / Prince Tetteh Kodjo
Governance & Compliance Advisory	Abdallah Ali-Nakyee
Financial Advisory	Dr. Mohammed Amidu / Seth Awuttey
Turnaround Management	Dr. Mohammed Amidu / Seth Awuttey
Accounting Services	Dr. Mohammed Amidu / Seth Awuttey
Process & Risk Management	Dr. Mohammed Amidu / Seth Awuttey
Company Registration and secretarial duties	Kwabena Adusei / Prince Tetteh Kodjo

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Kinwick Centre 10F

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Hongkong

PRC

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Email: claus.schuermann@wts.com.hk

Headquarter: Hongkong**Website:** www.wts.com.hk**Year of foundation:** 2010**Major clients:**Aquarius, Messe Munich, ET Solar,
Puratos, CIPLA**Membership status:**

Member of WTS Alliance

Managing Partner:

Claus Schuermann

Michael Lorenz

Number of offices: 1**Number of employees 2011:** 5

Level	Number of employees
Partner	2
Consultant	2
Support	1
Total	5

Service Offerings	Partner in charge
Corporate Tax Advisory	Claus Schuermann
Transactions and International Tax Desks	Claus Schuermann
Supply Chain Strategy	Claus Schuermann
Private Clients & HR Taxes	Claus Schuermann
Accounting Services	Claus Schuermann
Company Secretary	Claus Schuermann

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India

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Headquarter: Mumbai**Website:** www.worldtaxservice.in**Year of foundation:** 2009**Major clients:**

CIPLA, Datamatics, 3i Infotech, BEBillimoria,
Süd Chemie, ROFA, Messe Duesseldorf

Membership status:

Member of WTS Alliance

Managing Partner:

C.S. Mathur

Kunjan Gandhi (COO)

Number of offices: 2**Number of employees 2011:** 12

Level	Number of employees
Partner	2
Senior Manager	3
Manager/Associate	3
Consultant	1
Support	3
Total	12

Service Offerings	Partner in charge
Corporate Tax Advisory	Kunjan Gandhi
Integrated Tax Services	Harish Motwani
Transactions and International Tax Desks	C.S. Mathur
Asset Management & Financial Services	Dileep Choksi
Real Estate Taxes	Kunjan Gandhi
Private Clients & HR Taxes	Vivek Vig
Governance & Compliance Advisory	Anandi Bhaktyani
Accounting Services	Vilas Gupte

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10143 Torino

Italy

Phone: +39 0114338351

Email: segreteria@taxworks.it

Headquarter: Torino**Website:** www.taxworks.it**Year of foundation:** 2004**Major clients:**

Italian and foreign multinationals

Membership status:

Member of WTS Alliance

Managing Partner:

Giovanni Rolle

Number of offices: 2**Number of employees 2011:** 16

Level	Number of employees
Partner	2
Manager/Associate	3
Consultant	1
Professional	3
Support	7
Total	16

Service Offerings	Partner in charge
Corporate Tax Advisory	Giovanni Rolle
Integrated Tax Services	Vincent Wesselius
Transactions and International Tax Desks	Giovanni Rolle
Asset Management & Financial Services	Alessandro Turina
Real Estate Taxes	Alessandro Turina
Supply Chain Strategy	Chiara Mejnardi
Private Clients & HR Taxes	Vincent Wesselius
Accounting Services	Silvia Rolfo

Fenech, Farrugia, Fiott Legal

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Tower Street

BKR 4013

Swatar (Birkirkara)

Malta

Phone + 356 254 96 400

Email: dfiott@fff-legal.com

Headquarter: Swatar**Website:** www.fff-legal.com**Year of foundation:** 2009**Major clients:**

n/a

Membership status:

Member of WTS Alliance

Managing Partner:

Dr. Damien Fiott

Dr. Christian Farrugia

Dr. Tonio Fenech

Number of offices: 2**Number of employees 2011:** 15

Level	Number of employees
Partner	5
Senior Manager	3
Manager/Associate	4
Support	3
Total	15

Service Offerings	Partner in charge
Corporate Tax Advisory	Damien Fiott
Integrated Tax Services	Damien Fiott
Transactions and International Tax Desks	Damien Fiott
Asset Management & Financial Services	Christian Farrugia
Real Estate Taxes	Damien Fiott
Private Clients & HR Taxes	Damien Fiott
Governance & Compliance Advisory	Christian Farrugia
Company Registration and secretarial duties	Damien Fiott

WTS World Tax Service BV

Conradstraat 18

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3001 BE Rotterdam

The Netherlands

Phone +31 10217 9173

Email: dennis.pouw@wtsnl.com

Headquarter: Rotterdam**Website:** www.wtsnl.com**Year of foundation:** 2008**Major clients:**

Not specified

Membership status:

Member of WTS Alliance

Managing Partner:

Denis Pouw

Number of offices: 1**Number of employees 2011:** 5

Level	Number of employees
Partner	1
Senior Manager	1
Manager/Associate	2
Support	1
Total	5

Service Offerings	Partner in charge
Corporate Tax Advisory	Denis Pouw
Integrated Tax Services	Denis Pouw
Transactions and International Tax Desks	Denis Pouw
Real Estate Taxes	Denis Pouw
Supply Chain Strategy	Jan Boekel
Private Clients & HR Taxes	Denis Pouw / Jan Boekel

WTS ADEBIYI & Associates

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Ikoyi, Lagos

Nigeria

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Email: info@adelaw.net

Headquarter: Lagos**Website:** www.adelaw.net**Year of Foundation:** 2005**Major Clients:**

DHL Nigeria, Nigerian National Petroleum Corporation, Citibank Nigeria Limited, Bluewater Energy Services B.V

Membership Status:

Member of WTS Alliance

Managing Partner:

Olaleye Aderbiyi

Number of offices: 2**Number of employees 2011:** 17

Level	Number of employees
Partner	2
Senior Associate	1
Associate	5
Support	9
Total	17

Service Offerings	Partner in charge
Corporate Tax Advisory	Olaleye Adebisi / Maxwell Ukpebor
Integrated Tax Services	Olaleye Adebisi / Maxwell Ukpebor
Transactions and International Tax Desks	Olaleye Adebisi / Maxwell Ukpebor
Asset Management & Financial Services	Olaleye Adebisi / Maxwell Ukpebor
Real Estate Taxes	Olaleye Adebisi / Maxwell Ukpebor
Private Clients & HR Taxes	Olaleye Adebisi / Maxwell Ukpebor
Governance & Compliance Advisory	Olaleye Adebisi / Maxwell Ukpebor
Financial Advisory	Olaleye Adebisi / Maxwell Ukpebor
Turnaround Management	Olaleye Adebisi / Maxwell Ukpebor
Accounting Services	Olaleye Adebisi / Maxwell Ukpebor
Process & Risk Management	Olaleye Adebisi / Maxwell Ukpebor

Steenstrup Stordrange DA

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Headquarter: Oslo**Website:** www.steenstrup.no**Year of foundation:** 1991**Major clients:**

Kongsberg Gruppen, RXT, Jacobsen Elektro, Fabricon, Alexela Logistics

Membership status:

Member of WTS Alliance

Main contact person:

Ulf SørDAL

Number of offices: 7**Number of employees 2011:** 173

Level	Number of employees
Partner	38
Senior Manager	40
Manager/Associate	35
Support	60
Total	173

Service Offerings	Partner in charge
Corporate Tax Advisory	Owe Granlund
Transactions and International Tax Desks	Ulf SørDAL
Real Estate Taxes	Owe Grandlund
Private Clients & HR Taxes	Owe Grandlund

BDB Law

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 Valero cor. Rufino Sts, Salcedo Village
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 Phone: +632 4032001
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Headquarter: Makati City

Website: www.bdblaw.com.ph

Year of foundation: 2005

Major clients:

Metrobank, DMCI Group, Total Finaelf, JGC,
 BPI

Membership status:

Member of WTS Alliance

Managing Partner

Benedicta Du-Baladad
 Fulvio D. Dawilan

Number of offices: 1

Number of employees 2011: 15

Level	Number of employees
Partner	2
Senior Manager	3
Manager/Associate	2
Professional	2
Support	6
Total	15

Service Offerings	Partner in charge
Corporate Tax Advisory	Benedicta Baladad / Fulvio Dawilan
Integrated Tax Services	Benedicta Baladad / Fulvio Dawilan
Transactions and International Tax Desks	Benedicta Baladad / Fulvio Dawilan
Asset Management & Financial Services	Benedicta Baladad
Real Estate Taxes	Fulvio Dawilan
Supply Chain Strategy	Benedicta Baladad
Private Clients & HR Taxes	Fulvio Dawilan
Governance & Compliance Advisory	Fulvio Dawilan

WTS&Saja Sp. z.o.o.

Budynek Delta IVp.

ul. Towarowa 35

61-896 Poznan

Poland

Phone: +48 61 643 4550

Email: magdalena.saja@wtssja.pl

Headquarter: Poznan**Website:** www.wtssaja.pl**Year of foundation:** 2004**Major clients:**

Not specified

Membership status:

Member of WTS Alliance

Managing Partner:

Magdalena Saja

Number of offices: 2**Number of employees 2011:** 28

Level	Number of employees
Partner	3
Senior Manager	1
Manager/Associate	3
Consultant	5
Professional	3
Support	13
Total	28

Service Offerings	Partner in charge
Corporate Tax Advisory	Magdalena Saja / Aleksandra Kalinowska
Integrated Tax Services	Magdalena Saja / Krzysztof Kasprzyk
Transactions and International Tax Desks	Magdalena Saja / Maja Seliga-Kret
Asset Management & Financial Services	Miroslaw Słomian
Real Estate Taxes	Lidia Strzelecka
Supply Chain Strategy	Krzysztof Kasprzyk
Private Clients & HR Taxes	Magdalena Saja
Governance & Compliance Advisory	Lidia Strzelecka / Lidia Adamek-Baczyńska
Financial Advisory	Miroslaw Słomian
Turnaround Management	Tomasz Książek
Accounting Services	Magdalena Saja / Lidia Strzelecka
Process & Risk Management	Magdalena Saja / Magdalena Kostowska

CCA Advogados

Rua Victor Cordon No. 10A, 4

1249-202 Lisboa

Portugal

Phone: +351 213223590

Email: jpm@cca-advogados.com**Headquarter:** Lisboa**Website:** www.cca-advogados.com**Year of foundation:** 1949**Major clients:**

Cofina, TIM WE, Google, Europcar, IURD

Membership status:

Member of WTS Alliance

Main contact person:

José Pedroso de Melo

Number of offices: 2**Number of employees 2011:** 43

Level	Number of employees
Partner	5
Senior Manager	9
Manager/Associate	17
Consultant	1
Support	11
Total	43

Service Offerings	Partner in charge
Corporate Tax Advisory	Domingos Cruz
Integrated Tax Services	José Pedroso De Melo
Transactions and International Tax Desks	Bernardo Reynolds de Carvalho
Asset Management & Financial Services	Carlos Cruz
Real Estate Taxes	Pedro Franca Pinto
Supply Chain Strategy	José Pedroso de Melo
Private Clients & HR Taxes	José Castelo Branco
Governance & Compliance Advisory	Martim Menezes
Process & Risk Management	Martim Menezes

WTS South Africa

95 Oxford Road

Saxonwold

2132 Johannesburg

South Africa

Phone: +27 11 022 0078

Email: ahmed@wts-southafrica.com

Headquarter: Johannesburg**Website:** under construction**Year of foundation:** 2008**Major clients:**

Seacom, Kelly Group, Fair Discounters

Choppies Supermarkets, Mia Group

Membership status:

Member of WTS Alliance

Managing Partner:

Ahmed Jooma

Number of offices: 1**Number of employees 2011:** 5

Level	Number of employees
Partner	2
Consultant	1
Professional	1
Support	1
Total	5

Service Offerings	Partner in charge
Corporate Tax Advisory	Ahmed Jooma
Integrated Tax Services	Ahmed Jooma
Transactions and International Tax Desks	Ahmed Jooma
Asset Management & Financial Services	Ahmed Jooma
Real Estate Taxes	
Supply Chain Strategy	Ahmed Jooma
Private Clients & HR Taxes	Ahmed Jooma
Governance & Compliance Advisory	Ahmed Jooma
Financial Advisory	
Turnaround Management	
Accounting Services	
Process & Risk Management	Ahmed Jooma

WTS Lamarque & Krieg Advisers, S.L.P.

Jimenez Rodriguez 10

28224 Puzuelo de Alarcon; Madrid

Spain

Phone: +34 91 406 29 26

Email: taxadvisers@lamarque-krieg.com

Headquarter: Madrid

Website: www.lamarque-krieg.com

Year of foundation: 2003

Major clients:

Airbus, EADS, 1&1 Internet, Schüco,

Hugo Boss, Siemens

Membership status:

Member of WTS Alliance

Managing Partner:

Luis Lamarque

Number of offices: 1

Number of employees 2011: 2

Level	Number of employees
Partner	1
Director	1
Total	2

Service Offerings	Partner in charge
Corporate Tax Advisory	Luis Lamarque
Integrated Tax Services	Luis Lamarque
Transactions and International Tax Desks	Luis Lamarque
Asset Management and Financial Services	Luis Lamarque
Real Estate Taxes	Luis Lamarque
Supply Chain Strategy	Luis Lamarque
Private Clients & HR Taxes	Luis Lamarque
Tax Litigation	Luis Lamarque

WTS Lamarque & Krieg Advisers, S.L.P.

Jimenez Rodriguez 10

28224 Puzuelo de Alarcon; Madrid

Switzerland

Phone: tbd

Email: tbd

Headquarter:**Website:****Year of foundation:****Major clients:**

tbd

Membership status:

Member of WTS Alliance

Managing Partner:

tbd

Number of offices:**Number of employees 2011:**

Level	Number of employees
Partner	
Director	
Total	

Service Offerings	Partner in charge
Corporate Tax Advisory	
Integrated Tax Services	
Transactions and International Tax Desks	
Asset Management and Financial Services	
Real Estate Taxes	
Supply Chain Strategy	
Private Clients & HR Taxes	
Tax Litigation	

Çelen SMMM Ltd.

Buyukdere cad. 155/9

34400 Istanbul

Turkey

Phone: +90 212 347 4125

Email: arif@celenltd.com

Headquarter: Istanbul**Website:** www.celenltd.com**Year of foundation:** 2006**Major clients:**

Club Med, Pierre Fabre, Valtur, Messe Frankfurt, Fritolay

Membership status:

Member of WTS Alliance

Managing Partner:

Arif Çelen

Number of offices: 1**Number of employees 2011: 8**

Level	Number of employees
Partner	3
Consultant	1
Professional	1
Others	3
Total	8

Service Offerings	Partner in charge
Corporate Tax Advisory	Arif Çelen
Integrated Tax Services	Arif Çelen
Transactions and International Tax Desks	Arif Çelen / Egemen Karaduman
Real Estate Taxes	Arif Çelen
Private Clients & HR Taxes	Arif Çelen / Dilek Yıldırım
Governance & Compliance Advisory	Dilek Yıldırım
Financial Advisory	Arif Çelen
Accounting Services	Dilek Yıldırım

KM Partners

5, Pankivska bul., Fifth floor

01033 Kiev

Ukraine

Phone: +38 044 490 71 97

Email: a.minin@km-partners.com

Headquarter: Kiev

Website: www.km-partners.com

Year of foundation: 1999

Major clients:

ABB, Coca Cola, Kraft Foods, MAN, Mc Donalds, Metro Cash & Carry, Procter & Gamble, Radisson, Tetra Pak etc.

Membership status:

Member of WTS Alliance

Managing Partner:

Alexander Minin

Number of offices: 1

Number of employees 2011: 23

Level	Number of employees
Partner	3
Senior Advisor	4
Advisor	8
Junior Advisor	2
Lawyers	6
Total	23

Service Offerings	Partner in charge
Corporate Tax Advisory	Not specified
Integrated Tax Services	Not specified
Transactions and International Tax Desks	Not specified
Supply Chain Strategy	Not specified
Private Clients & HR Taxes	Not specified
Governance & Compliance Advisory	Not specified
Turnaround Management	Not specified
Process & Risk Management	Not specified

WTS LLC

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 67 East Park Place, 6th Floor - Suite 650
 Morristown
 07960 New Jersey
 USA
 Phone: +1 973 4011141
 Email: fhelverson@wtsus.com

Headquarter: Morristown

Website: www.wtsus.com

Year of foundation: 2005

Major clients:

Royal Ahold, D&P, ASK, Houlihan Lokey

Membership status:

Member of WTS Alliance

Managing Partner:

Jay Helverson
 Richard Gardner

Number of offices: 3

Number of employees 2011: 12

Level	Number of employees
Partner	2
Senior Manager	4
Manager/Associate	1
Consultant	4
Support	1
Total	12

Service Offerings	Partner in charge
Corporate Tax Advisory	Rick Gardner
Integrated Tax Services	Rick Gardner
Transactions and International Tax Desks	Jay Helverson
Asset Management & Financial Services	Jay Helverson
Supply Chain Strategy	Jay Helverson
Private Clients & HR Taxes	Ward Scheiderman

Appendix



WTS Alliance Members

Argentina	LF Abogados Tributaristas, Buenos Aires
Australia	WTS Australia Consulting & Advisory Pty Ltd., Melbourne
Austria	WTS Tax Service Steuerberatungsgesellschaft mbH, Vienna
China	WTS Consulting (Shanghai) Ltd., Shanghai
Cyprus	WTS World Tax Service Cyprus Ltd., Nicosia
Czech Republic	WTS Alfery s.r.o., Prague
Egypt	WTS Egypt LLC, Cairo
El Salvador	Legis Tax Centroamérica - San Salvador
Finland	WTS Steuerberatungsgesellschaft mbH, Helsinki
France	WTS Seseke France, Paris
Germany	WTS Steuerberatungsgesellschaft mbH, Munich
Ghana	WTS Nakyea & Adebisi, Accra
Hong Kong	WTS Hong Kong Ltd., Hong Kong
India	WTS India Private Limited, Mumbai / New Delhi
Italy	WTS R&A Studio Tributario Associato, Turin
Malta	Fenech Farrugia Fiott Legal, Valletta
Netherlands	WTS World Tax Service B.V., Rotterdam
Nigeria	WTS Adebisi & Associates, Lagos
Norway	Steenstrup Stordrange, Oslo/Bergen
Philippines	BDB Law, Makati City
Poland	WTS&SAJA Sp.z.o.o., Poznan/Warsaw
Portugal	CCA Advogados, Lisbon
South Africa	WTS South Africa, Johannesburg
Spain	WTS Lamarque & Krieg Tax Advisers, Madrid
Switzerland	WTS Schweiz AG, Basel
Turkey	Çelen SMMM Ltd. Sti., Istanbul
Ukraine	KM Partners, Kiev
USA	WTS LLC, Morristown / New York City / Boston

Contractual Cooperation Partners

Belarus	Sorainen, Minsk
Belgium	Tiberghien, Brussels
Brazil	WTS do Brasil, Sao Paulo
Bulgaria	Delchev Law Firm, Sofia
Chile	ByB Tax Planning, Santiago
Estonia	Sorainen, Tallinn
Hungary	HLB Klient, Budapest
Israel	Alter, Tel Aviv
Indonesia	Jaja Zakaria, Sonny Triharsono, Budiharto & Rekan, Jakarta
Latvia	Sorainen, Riga
Lithuania	Sorainen, Vilnius
Luxembourg	Tiberghien, Luxembourg
Romania	Ensign Finance, Bucarest
Slovakia	Mandat Consulting, k.s., Bratislava
Sweden	Svalner Skatt & Transaktion, Stockholm/Malmö
Taiwan	WTS Consulting (Taiwan) Ltd., Taipei
Thailand	Lorenz & Partners (Thailand), Bangkok
UK	FTI Consulting, London
UK	Smith & Williamson, London / Birmingham
UK	The VAT Consultancy, Hampshire
Uruguay	Acosta Nell & Asociados
Vietnam	Lorenz & Partners (Vietnam), Ho Chi Minh City

WTS Network

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