



Real Estate Tax & Legal

Tax & Legal Advice

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kpmg.ch/realestate



Buy

Tax & Legal advice

- Due Diligence
- Transaction structuring
- Asset Deal / Share Deal
- Transaction taxes / Notary and land register fees
- 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 foundation for our services. Based on your business needs, we assemble an agile and multidisciplinary team of experts, ready to help.

Contacts

KPMG AG

Räffelstrasse 28
PO Box
CH-8045 Zurich

Christoph Frey

Director
Head Real Estate Tax
+41 58 249 29 71
cfrey@kpmg.com

Jörg Kilchmann

Partner
Head KPMG Law Switzerland
+41 58 249 35 73
jkilchmann@kpmg.com

Basel

Viaduktstrasse 42
PO Box 3456
CH-4002 Basel
+41 58 249 91 91

Lausanne

Avenue du Théâtre 1
Case postale 6663
CH-1002 Lausanne
+41 58 249 45 55

Zug

Landis + Gyr-Strasse 1
PO Box
CH-6302 Zug
+41 58 249 74 74

Bern

Bahnhofplatz 10a
PO Box
CH-3001 Bern
+41 58 249 76 00

Lugano

Via Balestra 33
CH-6900 Lugano
+41 58 249 32 32

Geneva

Esplanade de Pont-Rouge 6
Case postale 1571
CH-1211 Genève 26
+41 58 249 25 15

St. Gallen

Bogenstrasse 7
PO Box 1142
CH-9001 St. Gallen
+41 58 249 22 11

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