

**Dr. Avi Alter & Co. Law Offices****Show**

**Sharon, Ziv**  
Senior Partner

**Tenne, Anat , CPA**  
Senior Partner

**Pery, Amichai**  
Senior Partner

**Shostak, Ehud**  
**(Udi)**  
Partner

**Horenstein, Nir**  
Partner

**Ben-Baruch,**  
**Helena**  
Partner

**Regev, Shlomi**  
Partner

Dr. Alter & Co. Law Offices is one of Israel's leading law firms specializing in tax law. Located in the heart of Tel Aviv, the firm provides comprehensive taxation consulting to both Israeli and international clients. Dr. Avi Alter & Co. specializes in: international/national taxation; international/national tax planning; direct and indirect taxation; tax rulings in Israel and abroad; taxation of mergers and acquisitions; taxation of public offerings; ESOPs and ESPPs, taxation of high-tech companies and their employees; tax litigation; arbitration; legal opinions. The head of the firm, Dr. Avi Alter, has also been a member of numerous official tax committees, and is frequently consulted regarding new tax legislation.

### **Israel's Top Tax Law Team**

Dr. Avi Alter, formerly Deputy Income Tax Commissioner and legal counsel to the Tax Commission, established the firm in 1990. He is one of the most pre-eminent experts on Israeli tax law, and lectures on the subject at Tel Aviv University's Business Administration and Law Faculties, where he earned his doctorate in 1985. Dr. Alter has been practicing law for nearly 25 years, and in the past, had been a member of numerous official tax committees as well as Chairman of the Israel Bar Tax Committee.

In recent years, Dr. Alter has been a member of two committees appointed by the Israeli Minister of Finance to recommend reforms in the Israeli tax code. These committees' recommendations, regarding real estate taxation and the taxation of income, were accepted by the Knesset in 2002.

The firm, committed to excellence, employs only the most experienced and talented lawyers – usually former Tax Commission staffers. Dr. Alter leads a gifted team of 15 lawyers and a total staff of 40, all tax specialists. Many of these lawyers, like Dr. Alter himself, graduated magna and summa cum laude, and all are dedicated to their clients' needs. Many of the firm's attorneys are also CPAs.

### **Broad Client Base**

Dr. Avi Alter & Co's customer base is comprised of notable international and Israeli clients including the government and government agencies, Israeli and international banks, major conglomerates, aerospace and military technology corporations, high-tech companies, political parties, real estate developers and investment funds as well as Israeli and international corporations engaged in other fields. Due to legal restraints and the firm's uncompromising commitment to confidentiality, Dr. Avi Alter & Co. cannot disclose the identity of its clients.

### **Areas of Practice**

Since the firm specializes in tax law, Dr. Avi Alter & Co. maintains direct and daily contact with the various Israeli tax authorities, and can advise its clients on the letter of the law, as well as on new trends, developments, opinions and rulings of the various Israeli tax authorities. The firm also obtains, for the benefit of its clients, tax rulings from the competent Israeli tax authorities, as well as from other tax jurisdictions.

### **Taxation for the High-Tech Sector**

One of the firm's most active practices includes international taxation of venture capital funds, public offerings and buyouts, as well as employee stock option plans. Dr. Avi Alter & Co. has achieved many successes in these areas, including unique tax rulings, which achieve for its clients deferral of taxes, as well as a reduction of taxes payable.

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### **International Tax Planning**

The firm also specializes in international tax planning, tax treaties and offshore jurisdictions. Dr. Avi Alter & Co. establishes such corporate structures for its clients and continues to maintain a close relationship with a client throughout the project to avoid making mistakes. The firm has close ties with the best tax consultants worldwide, and therefore provides its clients with a complete package for their international tax planning. Moreover, one of the office's achievements in this field is the publication of the book Tax Treaties (2004) with Mr. Kapota, director of the State Revenue, and Mr. Shidlo, head of the International Taxation Department at the Israeli Income Tax Commission.

### **VAT and Real Estate Taxes**

Dr. Alter & Co.'s VAT and Betterment Tax Departments provide tax planning and consultation to corporate as well as individual clients, both national and international. The firm represents clients in their dealings with the various tax authorities, submits reports on their behalf and gives detailed explanations to their accountants or other advisors, providing clients with complete tax representation. Moreover, the firm routinely supplies written tax opinions in English and Hebrew, and provides any other legal assistance that clients may wish in their dealings with the tax authorities.

Since the firm only deals with tax matters, it always maintains close ties with a client's other legal advisors, supplying the advisors with current, full and exact advice as to the tax aspects of the representation.

### **Other Areas of Practice**

Other important areas of practice include advice in connection with specific agreements and transactions, as well as representing clients in all tax litigations and tax appeals.

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**DR. ALTER & CO.**  
LAW OFFICES

**Address:** 8 Shaul Hamelech Blvd., Tel Aviv 64733

**Telephone:** 972-3-6966633

**Fax:** 972-3-6966663

**E-Mail:** [info@altertax.co.il](mailto:info@altertax.co.il)

**Website:** [www.altertax.co.il](http://www.altertax.co.il)

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