

*The Legal 500 Series Recommends:*

[DR AVI ALTER & CO LAW OFFICES](#)

[SHEKEL & CO.](#)

[D Potchebutzky Law Offices](#)

[Danziger, Klagsbald & Co](#)

[Gornitzky & Co](#)

[Gross, Kleinhendler, Hodak, Halevy, Greenberg & Co](#)

[Herzog, Fox & Neeman](#)

[S Friedman & Co, Advocates](#)

[S. Horowitz & Co](#)

[Yigal Arnon & Co](#)

[Zellermayer, Pelosof & Co., Advocates](#)

[A Rafael & Co](#)

[Amit, Pollak, Matalon & Co](#)

[Balter, Guth, Aloni & Co](#)

[Berkman Wechsler Sahar Bloom & Co](#)

[Cohen, Cohen, Yaron-Eldar & Co., Law Offices](#)

[Goldfarb, Levy, Eran, Meiri & Co.](#)

[M. Firon & Co Advocates and Notaries](#)

[M Seligman & Co](#)

[Naschitz, Brandes & Co.](#)

[Pearl Cohen Zedek Latzer](#)

[Shibolet, Yisraeli, Roberts, Zisman and Moshe H. Ne'eman, Ben-Artzi & Co.](#)

[Tulchinsky Stern & Co](#)

[Weksler, Bregman & Co., Advocates](#)

[Yaacov Salomon, Lipschutz & Co](#)

[Yehuda Raveh & Co.](#)

[Yossifoff, Cohen & Co Law Offices](#)

Firms are listed in groups in order of priority, and alphabetically within groups.

*The Legal 500 Series comments:*

[Dr Avi Alter & Co Law Offices](#)' name partner is widely considered to be one of the most able tax lawyers in the country, often consulted on changes to tax legislation. Ziv Sharon is also highly regarded. The firm, which focuses purely

on tax, handles most aspects of international and domestic taxation, including litigation. Its key clients include banks, insurance companies, hi-tech ventures, government ministries and large individual investors.

Shekel & Co. specialises in advising large clients on tax matters. Partners Moshe Shekel, Yaniv Shekel, Ofer Elboim and Itamar Katz are the leading lights. The firm's focus on corporation tax law, working closely with clients' financial departments and their CPAs, is appreciated in major matters, such as a petition to the Supreme Court demanding the annulment of an amendment to the stamp duty tax law, and the tax planning of a new dental network with over 40 branches. Clients include major domestic holding companies, public and private businesses and high-net-worth foreign individuals.

D Potchebutzky Law Offices' Gideon Klugman is well regarded as a leading tax lawyer in a firm that has a long tradition of excellence in this area.

Danziger, Klagsbald & Co's Ayal Shenhav is firmly established after joining the firm two years ago. He acts for many of Israel's leading entrepreneurs and venture capital funds. He advises on the tax implications of large M&A deals and assists domestic and foreign companies with employee stock options plans. Providing a tax opinion to AudioCodes Ltd for its convertible debt offering on Nasdaq was a recent highlight.

One of Gornitzky & Co's leading tax experts Joshua Rosensweig left in 2005 to form a new firm with Revital Aviram. However, the renowned expertise of Pinhas Rubin and managing partner Moriel Matalon is still brought to bear on tax-related matters including litigation.

Samuel Borenstein heads Gross, Kleinhendler, Hodak, Halevy, Greenberg & Co's tax department, which has been continuing to grow over the last two years. Ester Koren Dalal is also prominent in an active practice.

Herzog, Fox & Neeman is highly recommended as a capable tax firm, with Meir Linzen picked out as a leading light. Yaakov Neeman, Eldar Ben-Ruby, Eliot Sacks and Anat Shavit make up a busy team.

S Friedman & Co, Advocates' Doron Schweppe is an authority on corporate and real estate tax matters, while Doron Herman advises multinational companies on cross-border tax structures. The tax department is closely aligned with the firm's corporate, securities and technology teams.

Leor Nouman at S. Horowitz & Co advises major clients like Nokia Corporation's Israeli subsidiary on tax issues, and assisted with the tax implications of a Bristol-Myers Squibb subsidiary's cessation of activities in Israel. The work derives largely from its strong corporate and banking practices, but the tax department has been a focus of development within the firm over the last two years.

Harry Kirsh is important to Yigal Arnon & Co's tax practice with his long experience of international tax matters for corporates and individuals. His previous experience as legal counsel within the Income Tax Commission saw

him work on the interpretation of tax treaties, and he remains active in Israel's high-value tax matters.

[Zellermayer, Pelosof & Co., Advocates](#) has a broad practice, active in domestic and international corporate tax matters, and in real estate tax issues. Strengths in commercial, M&A, securities and finance law provide a context for its tax work.

[Amit, Pollak, Matalon & Co](#) advises on tax structures, government and local authority permits and incentive-based exemptions.

[Goldfarb, Levy, Eran, Meiri & Co.](#) houses strong tax expertise in its greatly expanded full-service practice.

[M Seligman & Co](#)'s Aaron Michaeli is a notable tax practitioner.

Alexander Samuel, Moshe Lipschutz and Eran Seraya at [Yaacov Salomon, Lipschutz & Co](#) are capable in complex tax matters.

[Yehuda Raveh & Co.](#) has strong tax expertise that accompanies the firm's commercial and corporate finance activities. Professor Isaac Hadari is well known and currently serves as chairman of the Tax Commission for the Israel Bar Association.