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Taxation
AWARDS **2024**

KAREN SANDS
Terradace

CHRISTOPH
SCHMIDL
Grant Thornton

TAX RESOLUTION SPECIALIST OF THE YEAR

**DIONNE
CHESHIER**

CEO Of Cheshier Tax Resolution

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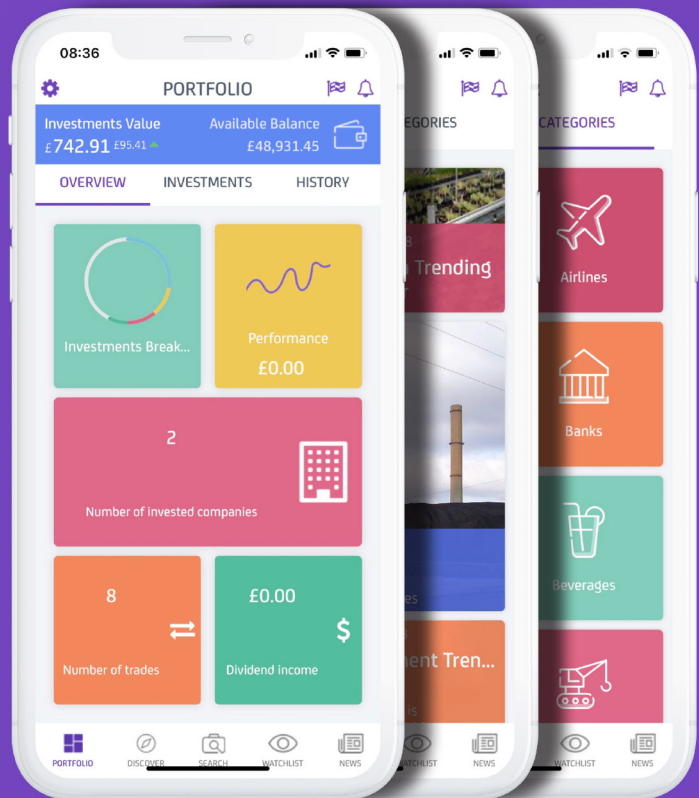
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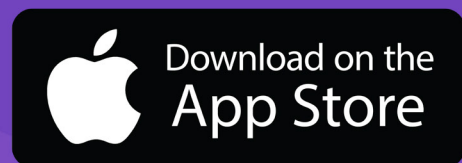
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FM.
Taxation
Awards 2024

Welcome to the 2024 edition of the Finance Monthly Taxation Awards, where we honor the exceptional achievements of tax professionals worldwide. This year, we are proud to feature Dionne Cheshier of Cheshier Tax Resolution, Christoph Schmidl of Grant Thornton Austria, and Karen Sands of Terradace on our front cover. Their contributions to the field of taxation not only highlight the expertise and dedication within our industry but also serve as a testament to the ongoing innovation and commitment to excellence that drives tax professionals around the world.

Alongside our featured front cover professionals, this edition showcases many other remarkable tax specialists whose work continues to shape the future of taxation. We hope their stories provide inspiration and valuable insights into the ever-evolving world of tax advisory.

Warm regards,

Mark Palmer

Editor-in-chief





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TAX RESOLUTION SPECIALIST OF THE YEAR

Welcome to our exclusive interview with Dionne Cheshier, a seasoned tax resolution specialist whose journey from aspiring anesthesiologist to tax expert reveals a deep commitment to service and a nuanced understanding of the IRS.

DIONNNE CHESHIER

CEO
Cheshier Tax Resolution



<https://www.linkedin.com/in/dionne-cheshier-ea-ctrs-ntpi-fellow-68512a5a/>

Dionne, can you tell us a bit about your background and how you became a tax resolution specialist?

My original goal in life was to be an anesthesiologist. My mother, who was a 40-year veteran of the SBA and a pioneer for women and minorities in business, allowed me to ride her coattails and follow her to literally every event growing up. As an admirer of these women in AWED and NAWBO (Association of Women Entrepreneurs of Dallas and National Association of Women Business Owners) it was only natural that I wanted to become one of them. I chose a woman who became the first licensed Hispanic anesthesiologist in Dallas and modeled myself around her advice to pursue science and medicine. In 1995, a mere two classes away from a degree in Biochemistry my father was diagnosed with lung cancer and my life was completely changed forever. While in the surgery waiting room, as they performed a partial lung removal on my father, I sat there with the CFO of the company where my father worked. In this crossroad meeting, he asked me if pursuing medicine was really what I wanted to do. To pursue medicine would have meant to go off to medical school and not spend what may have been my father's last days with him. In that meeting with the CFO and my parent's personal accountant, he asked me if I wanted to pursue a career in tax. He stated that if I took the proper courses, then he

would send me all the clients I could ever handle. With that, I made the decision to take the fork in the road, and I have never looked back. I later went back to school to pursue a bachelor's degree in Accounting and graduated with honors. My need to serve the public is still very much alive I just help with taxes instead of medicine! After 21 years in accounting and tax work I saw a growing need with people having issues with the IRS. I began by referring clients to an outside firm. When they weren't being served in a manner that I felt was "up to par," I pursued a new set of education credentials to become a Certified Tax Resolution Specialist and an Enrolled Agent and take my practice to a whole new level.

Can you explain your process for handling a new client's case from the initial consultation to resolution?

In Cheshier Tax Resolution, we have developed a system we refer to as the "Road to Resolution". Literally, every case takes different twists and turns on this road; however, the process generally remains the same. Clients start out with a mandatory compliance check. In this stage, we assess the client from both the client's and the IRS' point of view to understand the full scope. From here, we are able to make a decision on which winding road the client is

best suited. From the compliance check, we take a turn to direct them to our sister company (both owned by Dionne) to close any gaps in their filing history. Before the IRS will negotiate a client must be in a compliant status with the IRS. Having no missing back filed returns or estimated payments, we achieve compliance. Once the client is compliant and we know the debt we are looking at we take a third turn to perform an in-depth financial analysis to determine if the debt can be settled, paid or maybe the client is just not collectible at all and we pursue the appropriate road from there. Upon the 4th turn and rounding out the collection phase of the resolution we bring the client across the home plate with the resolution that suits their financial capabilities.

“ *I pursued a new set of education credentials to become a Certified Tax Resolution Specialist and an Enrolled Agent and take my practice to a whole new level.* ”

You have an impressive record of maintaining a 100% acceptance rate in resolving cases with the IRS. How do you achieve this?

100% comes with caveats. We have had clients give up in the process and we have had them withdraw because they are not happy with our proposed outcome. Clients hear these misleading national advertisements and automatically think that everyone qualifies to settle their debt, which is simply a false belief system created by the media. Every client that we have pursued a resolution and taken the case through collections, sometimes appeals, and even assisted with handling the case through the tax court has received an outcome as initially proposed or better. We have never had a case returned as frivolous or an intentional delay of collection. In other words, the IRS has always seen fit to work with us and find the perfect resolution to the case at hand. When we interview clients we are very thorough and we make sure that the cases we take on are qualified for the programs the IRS is offering. If we take out the clients who quit during the process or

decided the IRS was taking too long, then yes, we have absolutely and unequivocally never lost a case. We provide quality work within the criteria and standards of the IRS, and when this happens, the IRS typically (not always) does not have discretionary approval capabilities. The numbers speak for themselves when done properly.

Can you walk us through a particularly challenging case and how you successfully resolved it?

I have had the fortune of helping many clients and we have resolved more than \$500M in cases. I have completed settlements and audit cases that were equally challenging. The IRS is trained to be misleading and lead clients down a road that will trap them into answering questions and putting them in positions that are hard to get out of. I had a case one time where the client was making payroll and never turning over the tax money to the IRS each pay period. They stated that their accountant advised them they could use this money “temporarily” to grow their company, and once they were big enough, then they could pay the IRS. Well, the IRS considers this money “trust fund” money. In other words, the IRS is trusting the employer to collect and turn over this money every pay period. This is one of the only ways the IRS can break through a corporate veil. It is also a fast track to possible criminal investigation and even jail time in certain circumstances. This client hired me after the IRS had come out to interview them. In the interview, the IRS somehow managed to get the client to state his father was the “general manager”. Mind you, the father literally came in to hang out and feed the dogs. He was elderly and just didn’t want to sit at home all day. This trust fund not only comes with assessments for taxes withheld and not turned over, it is also sometimes called the 100% penalty. It is the only penalty, once assessed, that can break through the corporate veil and be assessed to the owners and ANY OTHER person involved. Beware of this penalty, because if you are a payroll processor or a signer on the account or any person of authority in the company (I.E. the General Manager as mentioned above!!), you could very well be held liable. This is what happened to my client. My client’s company was assessed with the \$6M debt as well as the sole owner and his “general manager” dad. In the end we were able to settle the corporate debt for just around \$246K. The owner was able to settle for \$462K, and the father was relieved of all liability. This means that we settled a \$6M debt for 11.8%. Prior to being referred to my firm for help, this client was told by many that he should just close his doors. We were able to keep him in his business and teach him the proper way to handle payroll, and today, he is out from under this debt and able to thrive.

Your clients are often referred to you by third parties such as mortgage lenders and attorneys. What expertise and experience do you have that goes beyond the counsel of a regular attorney?

As an Enrolled Agent I am directly licensed by the US Treasury (which the IRS is a division of) and often preferred by many of the IRS employees due to my specialized knowledge and pursuit for the end solution. As an enrolled agent, my entire career has been based on tax and tax resolution. My test was a four-part test involving every aspect of tax. I have a reputation amongst mortgage lenders and realtors for being able to get liens discharged or subordinated in a very rapid fashion allowing them to close on more loans. The underwriting process is often a challenging one when processors are not able to timely pull transcripts holding up loan closings. We are able to assist and sometimes pull the transcripts instantaneously. We are sought out by Tax attorneys because of our reputation, level of expertise and ability to be shrewd negotiators with the IRS (a skill learned from my father!!) We also work with other Enrolled agents and CPA's who do not care for this type of work. To negotiate with the World's largest collection agency takes a specialized skill set that I have now spent years mastering.

What common misconceptions do people have about dealing with the IRS and back taxes?

This is a loaded question for sure and can be approached in many ways. Here are a few thoughts. First there are those who receive notices and just pay them. The IRS makes many mistakes and erroneous letters are amongst them. If you get a letter, do not jump to pay the amount, especially if it doesn't "feel" right. If your tax preparer has stated that you have a refund and you get a letter that the IRS has changed your return, take the time to investigate that you actually owe. Second, do not go at it alone. The IRS is trained to phish for information and lead taxpayers down a bunny trail to collect way more information than necessary. To the innocent taxpayer, the IRS will attempt to solicit information beyond the scope of their assignment. Third, EVERY TAXPAYER has rights. Thanks to Nina Olsen (past taxpayer advocate) we now have Publication 1 the Taxpayer Bill of Rights. Taxpayers have a set of rights. The Right to Representation is perhaps the most valuable right. Once invoked, the IRS cannot communicate with the taxpayer, as long as the representative is completing tasks requested of the IRS in the allocated timeframe. If the representative does not cooperate with the IRS or causes intentional



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delays of collection, the IRS does have the right to invoke a bypass, so beware that the representative hired is a reputable one. There is also the Right to pay your fair share of tax. This means that the IRS cannot arbitrarily make assessments. There must be proper substantiation for the assessment, thus the previous advice to not pay these arbitrary notices of “proposed” tax due. Next the Taxpayer has the right to finality. This means the IRS cannot drag their feet on and on, they must have an end goal in mind as well. If the “right” representative is hired, they will know the taxpayers rights and hold the IRS responsible to achieve the proper resolution. Finally, it’s not advised to go to court without proper representation; therefore “Why would you want to go up against the “World’s largest collection agency” without proper representation?”

“ ***There is no such thing as a perfect case but there is always a path to resolution.*** ”

What advice would you give to individuals or businesses currently facing significant tax debt, especially regarding the stress and uncertainty of dealing with the IRS?

I have trademarked the tagline “Frontline Defender for the Distressed Taxpayer”®. I take this tagline very seriously. My job is to defend taxpayers from the sometimes unfair practices of the IRS. My job has many facets, among them are: to defend the taxpayer at all times, to know when the IRS is “phishing”, to know when they delaying collections, to hold them accountable when necessary, and press them to finality. Most taxpayers are reactive to the IRS and succumb to the scare tactics, unknowing of the tools provided to bring the proper defense. Our job is to be a “Wall of China” between the IRS and taxpayers, so they can rest peacefully knowing we are on guard. Knowing also that we are here to defend and protect so their tax account reaches a zero balance and their life is restored to sanity.



What do you find most rewarding about helping clients resolve their tax issues?

The most rewarding experience is having a client in my office who starts out full of anxiety and uncertainty and we are able to bring them to a state of confidence and relaxation, knowing every case has a solution. There is no such thing as a perfect case but there is always a path to resolution. The level of appreciation and gratitude received by a client who can again relax is very rewarding.

Finally, what keeps you motivated and passionate about your work in tax resolution?

Tax is an everchanging and growing field. It is impossible to know it all. I have always been a person who seeks knowledge and constant learning. I am a firm believer

that if at any time, a person does not get up excited to go to work and check out what the day brings, is maybe not in the right field. 15 years after that CFO in the hospital advised me to take the fork in the road one of his previous clients ended up in my office by mere chance. She was so worried because her CPA had passed away, and three years had gone by without her filing a tax return. She came to my office full of anxiety and lost. I was able to get her returns filed and get her compliant. In the process, I noticed that the CPA who had passed away happened to be the CPA who was mentioned in the first question, which led me to take the fork in the road. I knew in that moment of my life coming full circle, I was right where God had intended me to be. Knowing I am serving God everyday in my profession to assist people with tax returns and tax resolution keeps me motivated. It is this motivation that drives my passion and affords a happy life with my children.

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We are delighted to feature Christoph Schmidl, Partner and Head of Accounting & Payroll at Grant Thornton Austria, in this year's Finance Monthly Tax Awards. Christoph has been recognized as the Business Tax Advisor of the Year 2024 for his outstanding contributions to the field of tax consulting. With over 15 years of experience, Christoph has developed a deep expertise in international tax issues, expatriate tax services, VAT, and more. His journey from studying Business Administration at Vienna University of Economics and Business to becoming a partner at one of Austria's leading firms is a testament to his dedication and strategic vision in tax advisory. In this interview, Christoph shares insights into his career, his approach to navigating Austria's unique tax landscape, and the innovative ways Grant Thornton is integrating technology into their tax services.



BUSINESS TAX
ADVISOR OF THE YEAR



CHRISTOPH SCHMIDL

Partner | Head of Accounting & Payroll
Grant Thornton Austria

Christoph, can you describe your journey to becoming a partner at Grant Thornton Austria and how your background and Masters Degree prepared you for a successful career in tax consulting?

My journey to becoming a partner at Grant Thornton Austria was significantly shaped by my academic background and industry experience. I studied Business Administration at Vienna University of Economics and Business, specializing in "Business Taxation" and "Accounting and Auditing," which provided a solid foundation for my career in tax consulting. Now, with over 15 years in the field, I have developed expertise in international tax issues, expatriate tax services, VAT, and NOVA. As a certified tax advisor and active member of professional organizations, it is key for my staff and me to stay up-to-date with the latest tax regulations. Working closely with clients and driving their cutting-edge services by providing tailored and strategic advice has always been my priority. Additionally, I enjoy sharing my knowledge as a lecturer and author, which keeps me engaged and informed in the industry.

How do you approach business tax advisory, and what personal principles guide you in tailoring strategies for clients to navigate Austria's unique tax landscape?

As the Head of Accounting & Payroll at Grant Thornton Austria, my approach to business tax advisory is deeply rooted in leveraging my experience and specialized knowledge in the field. My aim is to provide clients with tailored strategies to help them navigate Austria's unique tax landscape efficiently and effectively. Here are the key principles guiding my approach:

Client-Centric: As each client has distinct needs and challenges, I focus on a comprehensive assessment of their current tax and compliance status and develop customized strategies that align with their business objectives and industry-specific requirements. This involves understanding their operations, financial goals, and potential tax liabilities to offer solutions that are not only compliant but also advantageous.

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Integration of Digital Solutions: The digital transformation of tax processes is a cornerstone of Grant Thornton's tax advisory practice. Utilizing advanced digital accounting technologies we help our clients to implement perfectly fitted digital solutions that integrate seamlessly with their existing accounting and payroll systems. These digital solutions streamline reporting processes, enhance accuracy, and ensure timely compliance with Austrian tax regulations.

Compliance and Risk Mitigation: Implementing robust tax compliance management systems is crucial in today's regulatory environment. I emphasize the development of digitalized solutions that enhance both efficiency and accuracy in tax compliance. By setting up these systems, clients can mitigate tax risks, ensure adherence to regulatory requirements, and set a benchmark for excellence in tax risk and compliance management.

Continuous Adaptation and Improvement: The tax landscape is dynamic, with frequent changes in regulations and standards. My tax advisory services are characterized by a commitment to continuous improvement. This means regularly updating clients on regulatory changes, adjusting strategies to meet evolving needs, and ensuring that the tax compliance management systems remain scalable and adaptable.

What are the key challenges that companies commonly face when managing their business taxes, and how do you assist clients in overcoming these obstacles?

Companies face several key challenges when managing their business taxes, primarily due to the complexity and ever-changing nature of tax laws. For many, staying updated and compliant with regulations is a significant hurdle, as intricate tax laws require continuous attention and understanding. To assist our clients in overcoming these obstacles, Grant Thornton Austria provides expert consultation services for specific tax issues that help clients navigate the complexities and maintain compliance.

Maintaining accurate and comprehensive records is another critical challenge, essential for compliance and audits. Companies often struggle with proper documentation, which can lead to complications during audits. To address this, we recommend and implement automation tools and accounting software to streamline record-keeping processes, making them more efficient and error-free.

Another significant challenge our clients frequently encounter, is hiring and retaining qualified professionals in accounting, payroll, and tax and ensuring these employees stay current with the latest legal regulations. Outsourcing these functions to a trusted service provider, like Grant Thornton, offers an effective solution, helping companies navigate these challenges efficiently.

“Grant Thornton Austria provides expert consultation services for specific tax issues that help clients navigate the complexities and maintain compliance.”

How do you anticipate changes in international tax regulations impacting businesses in Austria, and what advice do you offer clients to prepare for these shifts?

Changes in international tax regulations have a notable impact on businesses in Austria, especially concerning the ongoing increase in cross-border transactions as well as global mobility considerations. International transactions often have an impact on CIT and VAT issues and despite globalization and increased harmonization of regulations through the OECD and within the EU the national regulations still vary considerably. Additionally, these changes could affect the tax treatment of globally mobile employees, influencing compensation structures and benefits, as well as creating potential challenges in managing cross-border assignments. The introduction of a global minimum tax rate and digital tax reporting requirements may further complicate the tax landscape for businesses with international operations, increasing both tax liabilities and the complexity of managing global mobility programs.

To address these challenges, businesses must stay ahead of international tax developments, particularly those affecting globally mobile employees, by regularly

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updating their knowledge through tax alerts and specialized training. Strengthening compliance and documentation related to global mobility, such as maintaining accurate records of employee assignments and related expenses, will be crucial. We advise our clients to engage in proactive tax planning, including conducting detailed analyses of the potential impact on global mobility policies, and to work closely with experienced tax advisors, like Grant Thornton, to develop tailored solutions that mitigate risks and ensure compliance in this increasingly complex regulatory environment.

Can you share a specific instance where your tax consulting services made a significant difference for a client's financial performance or compliance?

We worked with one of Europe's leading car retail groups to design, implement, and continuously support

a tailored Tax Compliance Management System (TCMS). This resulted in a significant enhancement in their compliance, reduced liability for both management and responsible parties, and enabled the company to successfully navigate new audit procedures while fostering ongoing collaboration with tax authorities. The result not only improved financial performance but also strengthened regulatory alignment.

In what ways are technological advancements, such as GAI, influencing your approach to business tax advisory, and how is Grant Thornton integrating new tech into its services?

Technological improvements, particularly in AI, digitalization and machine learning, are transforming the landscape of tax advisory, particularly by freeing advisors and accountants to focus on strategic planning, rather than doing repetitive tasks. Machine learning models are being developed to enhance predictive accuracy and risk assessment capabilities, improving overall data analysis and compliance efficiency.

At Grant Thornton Austria, we also leverage digital platforms and comprehensive tax software to streamline our services. A secure client portal facilitates easy document sharing, real-time collaboration, and communication, while cloud-based solutions offer scalable and efficient data management. Integrated tax software combines compliance, planning, and reporting functions into a single platform, regularly updated to adapt to changing regulations and client needs. This technological integration ensures clients receive precise, efficient, and personalized tax advisory solutions.

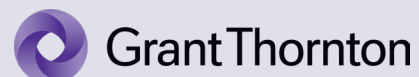


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ACCOUNTING
ADVISOR OF THE YEAR



KAREN SANDS

CFO at **Terradace**



We are thrilled to present an exclusive interview with Karen Sands, the winner of the Accounting Advisor of the Year award. Karen has been recognised by Finance Monthly for her exceptional expertise and contributions to the accounting and finance industry. In this interview, Karen shares her inspiring journey, insights on the evolving landscape of accounting, and the unique challenges she faces in her role as CFO at Terradace companies. Her remarkable career path, from being the youngest ICAEW chartered accountant to a seasoned CFO, offers invaluable lessons and perspectives for aspiring professionals.

Karen, congratulations on winning the Accounting Advisor of the Year award! How does it feel to be recognised by Finance Monthly?

I was so surprised, and what an accolade – especially when modern-day accountants need to be experts in such a wide variety of areas, it's definitely harder to stand out these days! I'm so grateful to have been nominated and winning felt very strange.

Can you tell us a bit about your journey in the accounting and finance industry? What inspired you to pursue this career?

I always wanted to have a career that continued to evolve over time, so that I'd never feel like a master of knowledge and I think I chose the correct career for that aim, as change is so constant in tax, and also in accounting when we don't just have UK rules, but international, US and often other rules to consider.

In terms of my path, I left school at 16 and was one of the first accountancy apprentices; I had no interest in going to university. I started in accounting practice, which taught me some hard lessons and gave me a really strong and broad knowledge base. It taught me a lot of the behavioural and client service lessons that I still carry with me today.

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UNITED KINGDOM

I qualified as an ICAEW chartered accountant at 20, the youngest person to ever achieve that (I still hold that record) and then I built a career as a technical lecturer, as I enjoyed the technical side of accounting and tax. I qualified as a chartered tax advisor in 2007, and the sense of achievement I gained from passing those really tough exams was huge. This was still during the time when all exams had to be taken and passed at one sitting. At that point, there was no situation in tax or accounting that I didn't feel completely confident about advising upon, and I look back on that feeling very fondly.

***“ I love the ambiguity of the CFO role, as I have to be wherever the business needs me and change my priorities constantly, thinking ahead to take advantage of opportunities and mitigate risks, I have to be at the very top of my game, always.*”**

After my technical career, I embarked on a consulting career, doing all sorts of technical projects like IFRS conversions and US GAAP conversions, then later specialising in IPO, M&A work and transformation in general. I've worked with some truly fantastic businesses, most are household names. These include Avon, Just Eat, AbInBev, Virgin Media and many more. I didn't specialise in any particular industry; I was agnostic and focused on the skills rather than the industry, and this has taken me to all sorts of diverse businesses all over the world.

I was given the opportunity to step into a CFO role and I jumped at it, and now I'm into my third CFO position. I was CFO at Bowers & Wilkins, a luxury British heritage brand, and then I joined a medical device startup, before finding this role in fresh produce amongst other group businesses. I love the ambiguity of the CFO role, as I have to be wherever the business needs me and change my priorities constantly, thinking ahead to take advantage of opportunities and mitigate risks, I have to be at the very top of my game, always. I must be highly visible and approachable and truly partner the business leaders from a finance standpoint.

What are some unique financial challenges specific to the fresh produce industry, such as the impact of climate change on business revenues, and how do you address them in the context of tax and accounting?

Climate change is hugely affecting our industry, with our business leaders having never experienced such volatility in their living memory. This year alone we had extreme and unpredictable weather events completely destroying crops and also the El Nino storm in South America, together with war in Israel and the Ukraine. Issues impacting ports can destroy our produce, as it is so perishable.

Luckily, we have a great relationship with our many suppliers globally and have diversified our risk as much as possible so that we can continue to supply our customers and in turn, the general public has not seen the potential supply shortages that existed, when they are shopping at the supermarket.

The industry moves quickly, and some of our competitors have not been able to continue in business; this is a huge accounting and tax challenge because action needs to be taken really promptly, or the opportunity will get left behind. We have to keep an eye on revenue, ensure that we are controlling our overheads, and manage our liquidity so that we can fuel growth.

How do you stay updated with the constantly changing tax and accounting laws and regulations?

It's a huge challenge and I'm not able to be as technical as I once was, because the CFO role requires different skills, including technical but not always. It isn't possible to be a CFO and be only technical. I always have good advisors around me and a very talented team, and I learned early in my career to fact-check everything in case of changes, so I continue to do that, even if I'm certain of the answer. I increasingly believe that it isn't possible to keep up to date with multi-jurisdiction tax and accounting rules, let alone alongside applying the rules practically in business.

Can you discuss a particular project or case that you are especially proud of during your tenure at DPS Limited, and more broadly, working for Terradace companies?

Not yet, we have a diverse group of businesses and there is a huge business project that we are currently

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UNITED KINGDOM

undertaking, I'll be incredibly proud of the outcome once we conclude during late 2024.

I'm proud of my ability to be agile, I've had to adapt my style significantly in this industry and business that values relationships so much. Some of my prior roles in private equity-backed businesses were much more about results and transactions and not about relationships. Both styles suit their environments and I've found this element to be a big learning curve.

What role does technology play in your work, and how do you see it evolving in the future of accounting and finance? Do you see AI as a threat or a positive force?

This question made me laugh; in the businesses I've worked in, there's no way AI could take over. Any auditor will tell you that until a client can produce a balancing trial balance with no rogue accounts or classification issues, we are all safe. I really believe in the automation of processes and more manual tasks, but tax particularly requires critical thinking, and I don't think in my lifetime that AI will have an impact beyond transaction processing. I believe ChatGPT failed its accounting exams last year, so we are safe for now.

What do you think are the biggest tax challenges businesses face today, and how do you help the companies you work with navigate these issues?

It has always been the same challenge, the volume of legislation is overwhelming and the legislation itself can be unclear. Looking for a competitive edge will sometimes involve looking between the rules. A tax strategy is important, as is a risk strategy, and then advisors can be clearer about the objectives of the business and of the investors, and go from there to construct their advice.

How do you approach managing the financial complexities of multiple companies under the Terradace umbrella, especially in the fresh produce sector?

This is tough and I can't do it without a very talented and experienced team. The grasp this business as a whole has over its numbers, from top management downwards, is incredible and I have to bring my A game to not only keep up, but add value. I've approached this huge challenge by doing a lot of listening, and bringing my experience of working with transformation teams,

so that I'm not working in a silo or not considering all angles. There are certain people who need to be in a room when a project such as an acquisition is discussed, from IT and HR to finance, and including the relevant stakeholders early means that the project can be executed without too many bumps in the road.



Looking ahead, what are your goals for the future, both for yourself and for Terradace and its companies, such as DPS?

I'm delighted to work in this fantastic business with a strong track record of growth, built on excellence and delivery, and with a bright future ahead of it. I'm excited to exploit opportunities to provide different insights into our results and forecasts, using BI tools and other data-led approaches so that our business leaders can be armed with better information to make decisions.

My role is to facilitate the growth of the business and to ensure the group is adequately structured and risks are mitigated. I'm excited to see the finance teams develop as the business continues to grow and provide opportunities. I'm also excited for the group to realise some of its technological potential, as we explore new ways to grow fresh produce and combat the impact of climate change. We already do a huge amount of work to reduce food waste and have invested in new technologies that are exciting and different.

AUDIT, ACCOUNTING AND
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PETER FERRIGNO

Henley & Partners

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TAX ADVISORY FIRM OF THE YEAR

ERIC WILLIAMS

Eric Williams CTA

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AUSTRIA

Philip Chlupacek is a tax consultant and an aspiring accountant with more than a decade of professional experience. His work focuses on high-end tax counselling. He is a proven expert in matters of tax structure and configuration as well as in international tax law.

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AUDIT, ACCOUNTING
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PHILIP CHILUPACEK

Executive Partner - **TAXCOACH**

FIRM PROFILE

Our philosophy – from entrepreneurs to entrepreneurs

Entrepreneurs can create a change in our society. People, who make an effort, who contribute, who want to make a difference. We are here for them and for their enterprises, whether they are individual companies, family-run businesses, a medium-sized industry, NGOs or freelancers.

With a team of handpicked and highly qualified employees in the areas of accounting, payroll accounting and tax consulting, we provide a personal and analogue support, even in digital times. The people in our society, who inspire and drive others can count on us as a strong, highly competent and reliable partner with two decades of experience of entrepreneurial and corporate support.

Performing the highest standards of our consulting quality, relying on trusted relationships and focussing on personal service are forming the DNA of our company. To achieve this, we do much more than to just offer you a cup of coffee!

When working as consultants, we see ourselves as companions of entrepreneurs and companies.

The tasks are, in their essence, always the same: to listen attentively, to ask the right questions, to gain understanding and to think it all through so that we can ultimately develop individual, tailor made solutions. The result is a transparent and crystal-clear overview of figures and their impact. This creates security and the foundation for powerful business decisions!

A Strong Partner-Team

Our firm is led by our dynamic and highly skilled management team with more than 20 years of professional experience. They are supported by a first-class team of handpicked employees, all to the benefit of our clients. The unique DNA of our consulting company is made up of the highest quality of service and advice which all takes place in a very comfortable and homely environment.

Founder Dr. Klaus Hafner continues to be an integral part of our law firm – however, he has left his duties as a partner and managing director behind to take on his well-deserved retirement at the age of 70. He has currently left the operative business dealings to the younger ones, whom he supports with guidance and advice.

DELPHINE PARIGI

Founding Partner
DPZ Avocats

Welcome to our exclusive interview with Delphine, founding partner at DPZ Avocats and a renowned expert in tax law. With a distinguished career that began in transaction tax at Big 4 firms in NYC and Paris, Delphine's academic pursuits at HEC and Paris la Sorbonne have profoundly shaped her expertise. Defying a family tradition of civil service, she embraced an independent path in tax law, fuelled by her passion for freedom and justice. Her unique blend of skills in history, languages, and mathematics and her extensive experience in handling complex tax matters for companies and high-net-worth individuals set her apart in her field. As we delve into the intricacies of tax law and explore Delphine's journey and insights, we uncover the nuances of her role and the evolving landscape of tax practice.

DPZ avocats

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Delphine, can you share with us your journey towards becoming a founding partner at DPZ Avocats and your primary areas of expertise in tax law?

It's clear that my experiences in transaction tax at Big 4 in NYC and Paris, coupled with my academic background at HEC and Paris la Sorbonne, have equipped me with a diverse skill set to handle complex tax questions within tight deadlines, catering to both companies and high net worth individuals.

My decision to carve my own path in tax law, despite the influence of a long line of civil servants in my family, speaks volumes about my independent spirit and desire to defend freedom. The influence of my parents as mathematics teachers likely contributed to my affinity for tax, and my multidisciplinary interests in history, languages, and mathematics undoubtedly enrich my professional practice.

As a founding partner at DPZ Avocats, my passion for helping clients navigate intricate tax matters has been the cornerstone of my journey. My commitment to freedom and justice, coupled with my expertise, undoubtedly set me apart as a tax lawyer.

How do you approach complex tax issues with your clients, especially those unfamiliar with the intricacies of tax law?

Certainly, the complexity of tax law is a crucial aspect of the profession. When dealing with clients who are unfamiliar with the intricacies of tax law, clear communication and education are paramount. As a practitioner who started in 2005, I have witnessed the accumulation of tax legislation, making any French tax issue complex in 2024.

To respond to the clients' needs, I make it a point to break down the intricacies of tax law into understandable concepts and estimates at each step of their project, from transaction to exit. This approach ensures that clients are well-informed and empowered in their decision-making process.

In the ever-evolving landscape of tax law, it's essential to keep clients informed about the latest finance bills, administrative guidelines, case law, treaties, EU directives and OECD regulations. By providing clear and comprehensive explanations, I aim to build a trusting relationship with my clients, allowing them to have confidence in the advice and guidance I provide.

Ultimately, the trust relationship between clients and lawyers in the realm of tax law is built on transparency, direct communication, and a commitment to empowering clients through valid data. This approach is fundamental in navigating the complexities of tax law and ensuring that clients feel confident in their decision-making process.

In your opinion, what qualities make an effective tax lawyer?

An effective tax lawyer is one who not only possesses a deep understanding of the economic landscape and tax legislation but also exhibits strong analytical skills and the ability to adapt to evolving technological, behaviours' environment.

However, in my opinion, what truly sets an effective tax lawyer apart is the development of empathy and communication skills. These qualities are essential in building trust and delivering tailored solutions, particularly when it comes to defending criminal tax cases.

The impact of criminal tax law on the relationship between a client and a tax lawyer cannot be understated. When assisting a client who is facing the fear of potential financial loss due to tax issues, the tax lawyer's role is to provide reassurance and guidance. However, when dealing with a client who is facing the prospect of losing freedom due to criminal tax charges, the dynamics of the client-tax lawyer relationship change significantly. In such cases, the tax lawyer must not only rely on technical expertise but also prioritize the human aspect of the situation.

The ability to empathize with clients and effectively communicate the complexities of criminal tax law is crucial in these scenarios. By understanding and

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addressing the deep fears and concerns of the client, a tax lawyer can provide not only legal guidance but also emotional support. This approach places the technical aspects of tax law in the service of human needs, ensuring that clients feel secure and understood throughout the legal process.

In summary, the qualities that make an effective tax lawyer extend beyond technical knowledge and analytical skills. Empathy and strong communication skills play a pivotal role, particularly in criminal tax cases, where the client's fears and concerns are at the forefront. By prioritizing the human aspect of the client's experience and providing tailored, empathetic support, a tax lawyer can truly make a meaningful impact in the client's life.

Moving on to your comprehensive range of tax services - The pace of tax change has increased in recent years, with countries looking to implement new tax laws and refine their tax systems. How have recent changes in international tax laws potentially impacted your clients? What do they need to know?

Thank you for highlighting the increasing pace of tax changes and the impact they have had on our clients.

Indeed, the multiple contradictory changes in international tax laws have necessitated a proactive approach from our clients to adapt to new regulations and compliance requirements. It is crucial for them to stay abreast of these changes in order to minimize potential risks and optimize their tax positions with a new approach with the tax authorities.

In particular, in France, the criminalization of tax law since the implementation of the law on 23 October 2018 has had a profound impact. Taxpayers must be aware that their bad faith is often presumed in practice, and the tax police are empowered to employ measures such as police custody, telephone tapping, surveillance, and geolocation. Furthermore, the threshold for automatic referral of cases to the Public Prosecutor's Office is set at €100,000 of evaded duty.

There is also the potential for an immediate appearance on recognition of guilt (CRPC), commonly known as "pleading guilty," to expedite the processing of cases. Additionally, deliberate failure to comply with French tax legislation can result in the application of a 40%, 80%, or 100% surcharge on the tax due. Furthermore, both criminal and administrative sanctions for serious tax fraud are subject to public disclosure. It is imperative for our clients to be well-informed about these developments and to take the necessary steps to ensure compliance with the evolving tax landscape. We guide our clients through these changes by implementing a new approach to the tax field by developing rulings and using a trusted relationship with the French Tax Authorities. While many territories close this opportunity of rulings, the French government develops this practice. Today it is the sole real insurance against any criminal prosecution in France, with respect to tax.

Could you elaborate on the most challenging aspects of advising on tax issues in cross border M&A transactions and how you navigate the complexities of multi jurisdictional tax laws?

Advising on tax issues in cross-border M&A transactions is indeed a complex and challenging endeavour. The involvement of criminal law in M&A and the requirement of regularization services since 2018 have added further layers of complexity to this already intricate landscape in France. Coordinating tax strategies across different jurisdictions and ensuring compliance with diverse regulatory frameworks are among the most challenging aspects. Additionally, the need to navigate multi-jurisdictional tax laws, transaction structuring, and due diligence requires a comprehensive understanding of international tax matters. However, modelling with AI provides additional opportunities and time savings compared to the past decade.

The implementation of a new compliance service (« le service de conformité fiscale ») dedicated to M&A since 2018 is particularly noteworthy, as it enables companies and French permanent establishments or their directors to bring their tax situation into line

spontaneously through a simplified procedure. This service also takes into account the rates of applicable surcharges and interest on arrears, adjusting them to align with the approach adopted by the company.

In the context of international tax matters, issues such as undeclared activity in France constituting a permanent establishment, deduction of all or part of a loan granted by a foreign company in breach of the provisions of Article 212 of the French Tax Code, and illegal or abusive arrangements further contribute to the intricacies of advising on tax issues in cross-border M&A transactions.

Successfully navigating these complexities requires a deep understanding of the legal and regulatory frameworks in multiple jurisdictions, as well as a proactive approach to compliance and risk management.

“Empathy and strong communication skills play a pivotal role, particularly in criminal tax cases, where the client’s fears and concerns are at the forefront.”

In international real estate investment, what key tax considerations should investors be aware of, particularly in the French market?

Until 2023, the sole stable reference for foreign investors in French real estate was the regular increase of prices. The real estate market is slowing down and the situation is not expected to improve in 2024. This is due to a difficult economic period marked by inflation, which results in a drop in the purchasing power of the French residents, and an increase in bank interest rates, making access to credit more difficult. Sales are therefore down at the end of 2023 and the trend is likely to continue.

In their report for the year, the Notaries of France actually observed a decrease in the number of sales in 2023. While 1.13 million sales were made between September 2021 and September 2022, only 928,000 were recorded over the same period. , the next year. “The decline in the number of transactions has accelerated since 2023, reaching 908,000 sales in France (-20% over one year) over 12 rolling months to the end of October 2023”, also notes the FNAIM-Clameur real estate barometer for December 2023.

At the same time, a drop in prices was observed at the end of the year, a first since 2015. The Notaries of France thus noted a drop throughout France, and more markedly, in Paris’ area. The price index for old apartments in mainland France fell by 2% over one year and that of old houses, by 1.6%. In Ile-de-France, the index fell by 5.3% for apartments and 5.4% for houses. For apartments and houses, this trend is likely to continue in 2024.

While credit rates should also stabilize after having been very high in recent months, counting on a rate of around 4.3% in the first quarter of 2024, the various players are not optimistic about a market recovery over the coming year.

From a French tax standpoint, foreign private investors are clearly considered as an important variable adjustment of the French Budget with severe regimes and without any effort of attractiveness.

Before purchasing a French real estate property, it is key to determine the structure that will be used to hold it. The choice between purchasing the property through a company (either a non-French company, or a French real estate company) or in one’s own name will depend on several factors, the most important being the following:

- The use of the property (i.e., whether it will be partly rented out furnished). In case it is anticipated that the property would be partly rented out furnished, holding the property through a French civil company would trigger adverse tax consequences (and notably, the application of French corporate income tax on a notional annual income supposedly equal to the fair market

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rental value of the property). In this case, it would be more tax-efficient to purchase the property in your own name. Besides, if it is contemplated to purchase a French real estate property through a non-French structure, we strongly suggest performing an analysis of the French tax consequences of such structuring. Indeed, certain types of foreign entities would be assimilated into pass-through entities and others into corporations with different French tax consequences in both situations.

- The potential consequences of the interposition of a structure between the individual and the property regarding the law applicable to his/her Estate.

The holding of a French real estate property triggers the following tax consequences:

- The purchase of a French real estate property triggers the payment of registration duties and notary fees at a rate of roughly 7% computed on the purchase price.
- The value of the property or the shares of the company owning the property are subject to a French real estate wealth tax provided that the net fair market value exceeds €1.3m, which is computed on the value which exceeds € 800k. The tax brackets range from 0.5% (starting € 800k) to 1.5% (above €10m). A French real estate wealth tax return has to be filed every year, the purpose of which is to report the fair market value of the property as of 1 January of each relevant year.
- The holding of a French real estate property also triggers the payment of an annual property tax and an annual housing tax, the rate of which being voted each year by the local authorities. In order to obtain the amount of the housing and property tax to be expected, it is necessary to ask to the current owner of the property the amount of tax he/she was liable to.
- In case of resale of the property, France levies real estate capital gain tax at the rate of 36.2% (19% of income tax and 17.2% of social contributions). The capital gain is computed by the difference between the sale price and the purchase price (increased by the cost of certain works made on the property and certain acquisition costs; fixed allowances also apply in

certain circumstances). The capital gain is reduced by allowances for the duration of ownership, leading to an exemption of French income tax after 22 years of ownership and an exemption of social contributions after 30 years of ownership.

- In case the property is held through a foreign company, it will also be necessary to file every year a 3% tax return in order to avoid being held liable of an annual 3% tax computed on the fair market value of the property as at 1 January of each relevant years.

When advising high-net-worth individuals on tax-efficient investments, how do you tailor your strategies to their specific financial circumstances?

Advising high-net-worth individuals in France means ensuring the customized solutions will not trigger any short or long-term tax risks. Our role consists of a 360° view to anticipate the most relevant solution to their expectations without any penal risk. Once again, in 2024, tax optimization in France and lack of compliance of more than 100K euros mean criminal prosecution.

We ensure our clients can sleep soundly.



Could you share your experience in assisting individuals with tax audits and negotiations with administrative and tax services? What are some common pitfalls to avoid?

In my experience, assisting individuals with tax audits and negotiations with tax services has highlighted several common pitfalls to avoid. Of course, inadequate record-keeping, inconsistencies in reporting, and lack of proactive tax planning are often key areas where individuals may encounter challenges during tax audits.

However, individuals are facing more often the application of «abuse of law» from the FTA, who interpret the legislation in an excessive way. As an example, the FTA recently considered a client fraudulent because the service considered her married name, and she was declared in her real estate wealth tax return under her birth name.

To navigate these situations successfully, a case by case assistance must be provided.

What are the critical tax considerations for individuals and businesses considering international relocation, particularly to or from France?

Critical tax considerations for individuals and businesses considering international relocation, particularly to or from France, include residency status, tax treaties, and potential tax implications on income, assets, and investments. Proper tax planning and professional guidance are essential in managing these considerations effectively.

When advising on establishing operations in France, how do you address corporation tax, VAT, and the applicability of international tax rules?

When advising on establishing operations in France, we take a systematic approach that involves understanding the short-term and long-term needs of the business.

This includes analyzing the French tax, legal, and social impacts upon set up, activity, and exit. We also provide estimates at each stage, along with the most relevant alternatives, including specific attractive regimes that may apply. Additionally, we emphasize the necessity of perfect coordination with international advisors after reviewing databases and utilizing AI solutions to ensure comprehensive and accurate advice.

In addressing corporation tax, we carefully consider the specific circumstances of the business and the available tax incentives and credits that may apply. This includes analyzing the potential impact of international law and identifying opportunities to minimize tax liabilities through their applicability.

When it comes to VAT, we provide guidance on registration requirements, compliance obligations, and the implications of VAT on the business's operations in France. We also advise on the most effective VAT planning strategies to optimize the business's VAT position while ensuring compliance with the relevant regulations.

Finally, what's next for DPZ Avocats? What does the rest of the year hold for you?

DPZ Avocats is committed to expanding our capabilities in tax law from advisory to defence, embracing digital and societal transformation to better serve our clients.

We aim to continue delivering exceptional value and staying at the forefront of evolving tax landscapes to meet our clients' needs effectively.

Our goal is to achieve French tax peace for corporations and high-net-worth individuals by adopting a new approach to tax strategy through the development and application of relevant French rulings.

As Nelson Mandela once said, "It always seems impossible until it's done," and we are determined to uphold this spirit as we navigate the legal landscape in 2024. market

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Baseline Security Product
Assessment (BSPA)

NADIM AHMAD

Associate Partner - PKF Fasselt

About Nadim Ahmad

Nadim Ahmad is a tax consultant at the Duisburg office. He specializes in corporate tax and outsourcing and is primarily responsible for the real estate and retail sectors. He is also the contact person for the China and Turkey country desks.

Firm Profile

We are a quality and expert brand for SMEs and offer excellent, interdisciplinary services in the areas of auditing, tax consulting, legal and IT consulting. With 800 employees at 17 locations, we are one of the leading medium-sized auditing and consulting firms in Germany. Together with six other German auditing and consulting firms, we are part of the international PKF network and stand for the highest quality worldwide.

We provide you with comprehensive and interdisciplinary support in all tax matters in order to effectively support your business or personal goals in the long term so that you can focus on your core competences.

In this respect, we provide you - as an entrepreneur or private individual - with individualised advice on structuring your tax options. We develop sustainable solutions to secure and increase your assets in the long term. Thanks to our international network, we are equipped with in-depth expert knowledge across borders and can access the specific tax expertise of experts in almost every country in the world to advise you at an international level.

A close and trusting relationship with our clients as well as a broad range of advisory and solution expertise are the strengths with which we meet business or personal requirements. Our high level of digitalisation and digital services and products help us to optimise our clients' processes and thus meet our high quality standards. With this profile, we have consistently developed into one of the top ten networks in Germany for tax advice in recent years.



“With 800 employees at 17 locations, we are one of the leading medium-sized auditing and consulting firms in Germany.”



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CRIMINAL TAX LAW
ADVISOR OF THE YEAR

DR. DR. BERND

Managing Partner - FEHN Legal



JOSEF FEHN



ABOUT DR. DR. BERND JOSEF FEHN

Attorney-at-Law and Tax Consultant Dr. Dr. Bernd Josef Fehn is a government director out of office and specializes in tax and white collar criminal law, as well as in medical criminal law. He was admitted to the bar for the first time in 2016 having left the civil service in 2015 after 27 years. Previously, he had been a member of the Federal Customs Administration, where he had worked specifically in Customs Investigations and the Financial Control Office for Illegal Employment. Today, his former experience as a fiscal judge at the Baden-Wuerttemberg Fiscal Court benefits him additionally in criminal tax defense.

Among other things, he is the editor and author of legal commentaries on the Customs Investigation Service Act and the Act to Combat Clandestine Employment, on a Customs Investigation Manual and a Guide to Financial Control of Clandestine Employment, author on foreign trade and war weapons control law, as well as criminal labor law. As a lecturer and associate member of the Institute for Police and Criminal Sciences at the North Rhine-Westphalia University of Applied Sciences for Police and Public Administration, he maintains close contact with training and science.

Dr. Dr. Bernd Josef Fehn is a Defense Lawyer for Criminal Tax Law and for White Collar Criminal Law, certified by the German Association of Criminal Defense Lawyers (DSV e.V.), Tax Compliance Officer (C.H.BECK), Ambulatory Healthcare Consultant (CCI), holder of two PHDs (Cologne and Witten/Herdecke) and of the Quality Seal Q of the German Federal Bar Association and, moreover, Fellow of Tax & Legal Excellence (F.TLE).

Exclusively, auditors, tax consultants and commercial lawyers from the top 500 law firms as well as interprofessionally oriented tax firms belong to this international network circle. In addition, that forum of excellence includes experts in the field of tax and commercial law from academia, business, judiciary, and administration. Membership of Tax & Legal Excellence is by recommendation only. Prerequisites are outstanding professional achievements, a willingness to share best practice experience and personal integrity. The fulfillment of the admission criteria for the membership of representatives from the private sector and the consulting community is strictly monitored by a review board. Fellowship can only be awarded to deserving members of several years standing.

FIRM PROFILE

As managing partner of FEHN Legal PartG mbB, Dr. Dr. Bernd Josef Fehn heads a team of seven lawyers and a student assistant together with his brother and the firm's founder. They have deliberately chosen to be highly specialized and focus on tax criminal, medical criminal, and white collar criminal law, compliance in the fields of tax and healthcare (including internal investigations), digital health, medical law and tax law for the health professions. In health law issues, they work exclusively on the side of medical service providers. In legal issues needing to be clarified outside their portfolio or out of the German legal system, the firm has an excellent networking system containing domestic lawyers, tax advisors, auditors, management consultants and business investigators, as well as international law firms, particularly in the United States of America and the United Kingdom of Great Britain.

Currently, FEHN Legal and in particular the laureate are heavily involved in cum/ex criminal proceedings. Cum/Ex is being castigated in the German media as the biggest tax fraud since the Federal Republic of Germany was founded. Prejudice in the public debate is commonplace. The law firm is fighting this with all its strength. However, Dr. Dr. Bernd Josef Fehn devotes equal attention, concentration and commitment to his defense work in minor tax and customs offenses.

CONTACT

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GERMANY

TRANSACTION TAX
LAWYER OF THE YEAR



DR. SVEN LEBER

Associate - **Milbank**

About Dr. Sven Leber

Sven Leber is a member of the firm's Tax Group. His practice covers all aspects of national and international tax law. He focuses on corporate tax law with a particular focus on corporate reorganizations, tax audits and transactional tax advice.

Sven Leber studied law at the University of Bayreuth with a focus on tax and corporate law. As part of his training, he gained practical experience at various international law firms including Milbank in Munich.

Prior to joining Milbank, he worked as a teaching assistant in the area of tax, corporate and accounting law at the University of Bayreuth and the Ludwig-Maximilians-Universität in Munich. In Bayreuth he was responsible for training auditors (pursuant to Sec. 13b WPO), among other things.

He is admitted to the German bar and speaks German and English.

EDUCATION

- University of Bayreuth, Dr. jur.
- Bavaria, Second State Exam
- University of Bayreuth, First State Exam

Firm Profile

Milbank opened its first German office in Frankfurt in 2001, followed shortly by its Munich office in 2004. As part of our global network, the German offices give Milbank a strong local presence while operating on an international level. Our resident partners offer long-standing experience and in-depth knowledge of the German market.

More than 60 lawyers in Germany provide sophisticated legal advice in all areas that are key to the structuring, financing and successful implementation of deals. We routinely counsel on transactions that set new standards in their sector. Together with our international colleagues, we deliver a unique combination of prime legal expertise and transaction know-how at our fingertips in many jurisdictions.

“As part of our global network, the German offices give Milbank a strong local presence while operating on an international level.”

Milbank

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CARLA CALCAGNILE

Of Counsel - **Jones Day**



ABOUT CARLA CALCAGNILE

Carla Calcagnile practices in the area of corporate income taxes and VAT (value-added tax), advising clients in connection with inbound and outbound cross-border tax matters. She also has extensive experience assisting clients on tax matters in connection with NPLs (nonperforming loans), securitization, structured and cross-border financings, M&A, private equity fund formation, and real estate transactions in the Italian domestic market.

Carla also has in-depth experience in EU tax laws, including the fairly recent so-called DAC6 (providing for mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements) and counsels clients on related risks and implications.

She also has substantial experience in taxation of employee stock options and benefits plans and data protection matters, including management of data breach notifications and drafting of policies and procedures for handling personal data.

In addition, Carla closely follows ESG (environmental, social, governance) developments in Italy and has advised clients on ESG matters, including on issues related to tax energy efficiency credits.

Carla spent three years in the New York Office advising U.S. clients investing in Italy.

She regularly represents clients in pro bono matters and is co-chair of the diversity and inclusion initiative in the Milan Office.

PRACTICES

- Tax
- Employee Benefits & Executive Compensation
- ESG (Environmental, Social & Governance)

FIRM PROFILE

Jones Day has a history of 130 years and a culture of client service and professionalism based on explicit shared values. These values include providing pro bono legal services, building diversity in our profession, and supporting outreach efforts around the world.

Jones Day has a long history of, and commitment to, pro bono work, public service, and community involvement in all of our locations around the world. Because of that commitment, pro bono and public service matters undertaken by Jones Day are provided the same level of attention and professional dedication that we provide to matters undertaken on behalf of paying clients.

At Jones Day you'll see lawyers from diverse backgrounds leading client engagements, practice groups, and offices around the world. We are committed to recruiting, retaining and advancing highly qualified diverse lawyers and have set priorities in entry level recruitment, lateral recruitment, development and retention of minority and female lawyers, and diversity mentoring, training and awareness.



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CORPORATE TAX
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ROSA AREIAS

Tax Lead Partner - PwC Portugal

About Rosa Areias

Rosa Areias leads the Tax practice of PwC, with a team of over 500 professionals who assist our clients from our offices based in Luanda, Cidade da Praia, Maputo, Lisbon, Porto and Funchal.

Rosa joined PwC in 1999, as Tax Assistant, and became a Tax Partner in 2012.

With over 20 years' experience, during her career Rosa has been focusing in international tax advisory, restructuring projects, tax consulting, dispute resolution and arbitration, assisting large national and multinational groups, mainly in consumer goods and services, industrials, energy, tourism, tech and telecoms sectors.

Rosa has an extensive know-how in corporate reorganizations, mergers and acquisitions and family businesses, as well as in assisting clients with tax litigation in audits undertaken by the tax authorities.

She is a guest speaker at seminars and conferences on taxation, and regularly collaborates with the press on the same topic. She is a guest lecturer at several universities.

Rosa is an Arbitrator at the Portuguese Tax Arbitration Court (CAAD).

Academic Background

- Bachelor's degree in Accounting and Administration by Instituto Superior de Contabilidade e Administração do Porto (ISCAP).
- Degree in Economics by Faculdade de Economia do Porto.
- Post-graduation in Management and Taxation by IESF - Instituto de Estudos Superiores Financeiros e Fiscais.
- MBA in Finance by Faculdade de Economia da Universidade do Porto.
- Degree in Law by Universidade Lusófona.
- Advanced Management Programme by Católica Lisbon School of Business | Kellogg School of Management of Northwestern University.
- Post-graduation in Business Intelligence and Analytics by Porto Business School.

Firm Profile

PwC has been present in Portugal for over 60 years with more than 60 partners and more than 2,700 permanent employees spread across offices in Lisbon, Oporto, Coimbra, Funchal, Luanda, Cidade da Praia and Maputo.

The vast majority of professionals have a degree in business management, finance, economics, accounting, law, engineering or social sciences, all of whom are given the opportunity to complement their academic training, in addition to often receiving specific professional training.



www.pwc.pt

DIEGO DE MIGUEL

Partner - CMS Albiñana & Suárez de Lezo



ABOUT DIEGO DE MIGUEL

Diego de Miguel is Head of the Tax department at CMS Albiñana & Suárez de Lezo. He has extensive experience in ongoing tax advice, support to family businesses and family offices and in the defence of taxpayers' interests, both in their relations with the Tax Administration and in the development and processing of all types of contentious-administrative and administrative tax procedures. He has also participated in various projects of international tax advice, advice to property and real estate companies, design and implementation of investment structures and business restructuring.

He has been recognised in the Tax area by the most relevant and prestigious legal directories such as Chambers & Partners and Legal 500.

Diego has advised leading companies in their sectors on a variety of issues such as Acciona in the acquisition of Nordex or various companies in the challenge of the "sanitary cent tax".

EDUCATION

- **2005 - Master's Degree in Taxation**
Centro de Estudios Financieros,
Madrid (Spain).
- **2004 - Degree in Business Management**
Universidad Pontificia Comillas ICADE,
Madrid (Spain).
- **2003 - Graduate of Law**
Universidad Pontificia Comillas ICADE,
Madrid (Spain).

EXPERTISE

- Tax
- Consumer Products
- Energy & Climate Change
- Insurance
- Private Clients
- Private Equity
- Technology, Media & Communications

FIRM PROFILE

CMS' firm in Spain, CMS Albiñana & Suárez de Lezo, employs more than 150 lawyers located in Madrid and Barcelona. It enjoys an excellent reputation as one of Spain's leading law firms and prides itself on building close working relationships with its clients in order to fully understand their needs and offer innovative solutions in all areas of law.

Our lawyers are genuine experts in their fields, with a grasp of detail that's second to none. Our next-generation mindset is woven into all we do. It means we can anticipate the likely challenges, accelerate our pace and create the space to develop innovative solutions.

We're diverse, supportive and inclusive, embracing our corporate social responsibility and creating a culture in which every one of our people, can maximise their potential and thrive.

With 84 offices in over 47 countries and 5,800+ lawyers worldwide, we combine deep local market understanding with a global overview, giving us the ability not only to see what's coming but to shape it.



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PETE FAIRCHILD

Partner & Head of the Private Client Tax Team - London
Crowe UK

About Pete Fairchild

Pete is partner and head of the London private client tax team at Crowe UK. He has over 30 years' experience of providing tax services to high-net-worth individuals, lottery winners, entrepreneurs, owner managed businesses, professional practices, international and property clients. He specialises in acting for clients in the sports, media and entertainment sectors.

Pete provides tax compliance and advisory services to clients covering income tax, capital gains tax, inheritance tax and non-UK resident domicile issues. His experience extends to dealing with HMRC tax enquiries and investigations.

Pete is passionate about helping clients to make best use of tax allowances and reliefs, to build a sustainable future and especially into retirement. With this in mind, Pete created an education programme covering tax and financial awareness specifically for football academy players, which he enjoys presenting to Premier League and Championship clubs, as well as students at the University College of Football Business. The programme was endorsed by the Premier League.

Pete is a Chartered Tax Advisor, Fellow of the Association of Taxation Technicians and affiliate member of the Institute of Chartered Accountants in England & Wales. He was included in the Citywealth Leaders list for 2021 as a top 10 accountant. Pete was also mentioned on the 'Recommended' Elite Private Client Advisor list for 2022/23 and received the 2024 award for 'Private Client Tax Planning Expert of the Year' by Global Advisory Experts.

Contact Pete on:

Tel: 020 7842 7458

Email: pete.fairchild@crowe.co.uk

www.crowe.co.uk

About Crowe UK

Crowe in the UK is a leading audit, tax, advisory and risk firm with a national presence to complement our international reach. We are an independent member of Crowe Global, one of the top 10 accounting networks in the world. With exceptional knowledge of the business environment, our professionals share one commitment, to deliver excellence.

We are trusted by thousands of clients for our specialist advice, our ability to make smart decisions and our readiness to provide lasting value. Our broad technical expertise and deep market knowledge means we are well placed to offer insight and pragmatic advice to businesses of all sizes, professional practices, non-profit organisations, pension funds and private clients.

We work with our clients to build something valuable, substantial and enduring. Our aim is to become trusted advisors to all the organisations and individuals with whom we work. Close working relationships are at the heart of our effective service delivery.

About Crowe Global

Ranked ninth largest accounting network in the world, Crowe Global has over 20 independent accounting and advisory firms in 150 countries. For more than 100 years, Crowe has made smart decisions for multinational clients working across borders. Our leaders work with governments, regulatory bodies and industry groups to shape the future of the profession worldwide and provide lasting value to clients undertaking international projects.



ROLEX



DATEJUST 36

Oyster, 36 mm, Oystersteel

PETER FERRIGNO

**Director of Tax Services
Henley & Partners**



Peter Ferrigno is Director of Tax Services at Henley & Partners – The Firm of Global Citizens®. Henley & Partners is the global leader in residence and citizenship by investment.

Residence by investment programs, also known as golden visa programs, provide high-net-worth individuals with the option to relocate and the right to live, work, study, and receive healthcare in their new countries of residence.

Relocating and investing internationally can have significant tax implications. With complex cross-border tax rules and regulations, ensuring compliance and minimizing liability is critical yet challenging.

Under Peter's direction, Henley & Partners tax planning services offer a tailored, coordinated, and bespoke approach to help high-net-worth individuals considering investment migration weigh up the different taxation options and the consequences of the various country-specific investments on offer.

A UK-qualified chartered accountant and chartered tax advisor, Peter started his career at Arthur Andersen in London, moving to Poland in 1993 in the early years of its transformation when he helped many international companies establish their operations there and became a Partner. Andersen merged into Ernst & Young, and Peter moved to Czechia in 2002 where he led their Human Capital practice, later taking on wider roles until becoming Managing Partner of EY's Human Capital practice across EMEIA in 2008, part of EY's EMEIA tax leadership team.

Later he moved into a Global Leadership team role at Santa Fe Relocation where he was also COO of the immigration practice, giving him a much broader experience set than just tax, adding significant value to clients as they relocate their lives.

Alongside his role at Henley & Partners, Peter is also Partner at Global Expatriate Tax Services in London, where he continues to directly advise clients, providing tax advice to foreign nationals working in the UK and UK nationals working abroad.

Contact

For investment migration related issues:
peter.ferrigno@henleyglobal.com

For other UK tax issues:
peter@globalextax.com

 *Henley & Partners*

www.henleyglobal.com

INTERNATIONAL
ADVISOR OF THE YEAR

Finance Monthly Taxation Awards 2024.
UNITED KINGDOM

ERIC WILLIAMS

TAX ADVISORY
ADVISOR OF THE YEAR



Finance Monthly Taxation Awards 2024.
UNITED KINGDOM

CTA

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Stratford Upon Avon,
Warwickshire CV37 9UA

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Eric Williams began his career in Tax, joining The Inland Revenue (as it then was – now HMRC) in 1971, where he trained as a Tax Inspector. He subsequently left The Inland Revenue in 1975, to join the Birmingham office of a global accountancy firm. After 5 years with that firm during which Eric qualified as a Chartered Tax Advisor, he joined a small local accountancy firm, to establish and lead a specialist tax department. After achieving this objective, Eric became a partner in the firm, which he left in 1980, in order to join Grant Thornton (GT) as a tax partner in the firm's Birmingham office. After developing a personal and team expertise in Private Client advisory work, centred around HNW's and Entrepreneurial companies, the success and growth of the GT Birmingham Private Client team was rewarded, in 2007, by the team winning the Tolley Taxation Award 2007 for the Best High Net Worth Team. The success of the team and Eric Williams' personal contribution to its success and growth was recognised internally by Grant Thornton, through the appointment in 2008 of Eric as the firm's UK Head of Private Client. Wider recognition followed when, in both 2012 and 2013, Eric Williams won the Private Client Practitioner "50 Most Influential" Award. Eric Williams retired from Grant Thornton in June 2013 and was rapidly invited to join Mazars in November 2013 as a tax partner, with the objective of leading and growing the firm's Tax service in Birmingham. Following spectacular success in achieving this objective, Eric was appointed UK Head of Tax for Mazars, where he led the significant growth of the firm's UK tax practice, before retiring from Mazars in April 2018. After this, Eric established a Tax advisory practice, working as a sole practitioner, and advising a number of former clients, both personal and corporate, from his previous firms.

Eric continues to specialise in Tax Support for Smaller Accountancy practices, in tax advice and planning for his own clients, including Non-Doms, advice on tax residence issues, on Inheritance Tax, Company sale planning, including pre-sale group reconstructions and/or demergers.

We instructed Mr Eric Williams to assist our accountant in a difficult technical negotiation with HMRC. Mr Williams was able to draft some suitable arguments for our accountant to use in his correspondence with HMRC. Mr Williams was also able to exploit our non-domicile status to produce a favourable outcome to the negotiations with HMRC. A very favourable result was achieved on our behalf and we were delighted with the outcome. We found Eric Williams to be an excellent tax Advisor and a wise counsel to us as regards tax planning”

Mr & Mrs H Patel.





AMERICAS

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TAX ADVISORY FIRM OF THE YEAR

PAULO MELO

PFM Associados

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BUSINESS TAX ADVISOR OF THE YEAR

MARIA SEVERINO

RSM Canada

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TAX LITIGATION LAWYER OF THE YEAR

DAVID W. CHODIKOFF

Miller Thomson

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INTERNATIONAL TAX
LAWYER OF THE YEAR

PATRICK MCCORMICK

McCormick Tax Law

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IRS TAX LAWYER OF THE YEAR

NICK NEMETH

The Law Offices of Nick Nemeth

TAX ADVISORY
FIRM OF THE YEAR



CONTACT

E: contato@pfmassociados.com.br

T: +55 11 97620-6236

W: www.pfmassociados.com.br



PAULO MIELO

Managing Partner - PFM Associados

We have been watching and learning how the accounting and tax professions are being disrupted by technology, markets, regulators' priorities, geopolitics and, all of that summed, the way clients and stakeholders perceive value in our services.

To be able to add value to its clients and, more broadly, to each time wider range of stakeholders, should be the cornerstone of a professional services Firm, and this is what we have been hearing from our clients and the market, and therefore the starting point of our Firm.

To listen and understand clients' needs and challenges; to deal and implement technology tools that can help managing compliance, reporting and filing costs; to provide a seamless level of client services; to have an innovative approach to handle companies' problems and propose alternatives that bring value to the table.

At PFM Associados, we believe that all of that can be achieved, and this is what brings us to the market with an actual proposition of serving clients differently.

We are seen as a Firm focused on delivering added value through a concise and focused approach, a reliable alternative that is open to listen and learn from clients.

Also importantly, our Managing Partner, Paulo Fernando Melo, is an entrepreneur, like many of you. He has chosen this way in alignment with his career purpose, which is to be available on an integral mode to clients, bringing solutions to its business challenges (and many times personal ones).

PFM has built a business partners ecosystem to be able to sum. We truly believe that coordinated efforts are exponential and transformational: challenges are converted into opportunities and results.

And is in this search of exponential and tangible results that PFM Associados was founded. We are regularly named by International Tax Review as a world class recommend Firm in Tax Advisory, among other international accolades, including "Brazil Tax Firm of the Year" (2022) by British publication Finance Monthly and our ranking by Leaders League in different practices (BPO/Outsourcing, Global Mobility, Labor Advisory and Compliance). We indeed adopt the "one stop shop" concept.

But those that strive in search of excellence do not stop.

In this sense, we have each time more contributed to the market with international lectures, presenting Brazil to foreign investors and those interested in our country, as well as national initiatives, sharing our experience in different areas, from legal to tax and from outsourcing to corporate governance, mitigating risks and pointing to real opportunities.

To grow is a challenge to every entrepreneur. And to find a business partner that can catalyse such growth is what I have of more precious to offer.

What do you tell us? Let's build such journey together?

MARIA SEVERINO

National Tax Leader - [RSM Canada](#)

BUSINESS TAX
ADVISOR OF THE YEAR



Finance Monthly Taxation Awards 2024.

CANADA

ABOUT MARIA SEVERINO

Maria Severino is the tax industry leader of RSM US, leading the tax practice's client experience efforts around industry, and the national tax leader of RSM Canada, setting the vision and direction of the Canadian tax practice.

Maria became the tax industry leader of RSM US in 2022. She drives the collaborative effort focused on delivering technical knowledge, industry expertise and technology solutions that meet the needs of the middle market.

As the national tax leader at RSM Canada, Maria sets the vision and direction of the Canadian tax practice. She is a member of RSM Canada's leadership team as well as a member of the RSM US tax leadership team. Her collaborative and authentic leadership style has been instrumental in the tremendous growth and geographic expansion of the tax practice since becoming tax practice leader in 2017. Maria has also played an integral role in the launch of the Canada National Tax Centre and is focused on empowering and developing talent to deliver excellence through an unrivalled client experience.

With nearly three decades of extensive public practice experience, Maria has advised private, public and multinational corporations across a wide range of industries including financial services, industrials, technology and business services, in the areas of mergers and acquisitions, corporate reorganizations and international tax planning, along with estate, wealth preservation and succession planning. Her strategic tax advice and tax-solutions have proved integral in structuring many complex business transactions

involving mergers, acquisitions and divestitures, as well as inbound and outbound investments and business expansions. She is sought after for her entrepreneurial and pragmatic approach, and her commitment to understanding a client's business and objectives to achieve exceptional client outcomes.

Maria has led her team through innovation and transformation and is redefining the client experience through a rapidly evolving environment by using technology and the power of data to deliver services and insights in a more meaningful and compelling way.

Maria is committed to developing leaders across the organization, focused on the skills and key tax and industry expertise needed to become first-choice advisors sought after by the middle market. She is passionate about developing a dynamic tax team to help clients solve complex issues and support their success. She maintains a focus on both the client and talent experience and has made an impact at RSM by empowering her team to lead and achieve their own personal and professional success. Guided by her strong values, Maria paves the way for others to seize opportunities and develop to advance in their professional growth and strengthen the RSM legacy.

Diversity is a priority for Maria when it comes to recruiting and she is actively involved in the STAR employee network group to inspire the next generation of female leaders. She is also a member of RSM's Inclusion Council, an executive-level CDI advisory board made up of executives who lead, advocate for, and monitor the firm's strategic diversity and inclusion priorities.

ABOUT RSM CANADA

RSM Canada is a leading global provider of assurance, tax, and consulting services, and is the Canadian member firm of RSM International. Through our integrated service model with RSM US, our team of first-choice advisors is led by industry-focused experts and supported by skilled and capable colleagues across Canada, the US and around the globe. Our purpose is to instill confidence in a world of change, empowering our clients and employees to realize their full potential.



www.rsmcanada.com

DAVID W. CHODIKOFF

Partner - **Miller Thomson**



TAX LITIGATION
LAWYER OF THE YEAR

ABOUT DAVID W. CHODIKOFF

David W. Chodikoff, Certified Specialist (Taxation), LSO, B.A. (Spec. Hons.), M.A., LL.B., specializes in civil and criminal tax litigation. David was a former counsel and a Crown Prosecutor at the Department of Justice Canada. David has over 100 reported decisions and has appeared in over 570 cases before the courts. David has been recognized by Canadian, American and European authorities as one of the leading tax controversy leaders in the world. He has edited and contributed to nine tax books. David is the recipient of numerous national and international awards including the 2018 Ontario Bar Association's Award of Excellence in Taxation Law.

In 2019, David was relied upon for an expert opinion in tax litigation, under cross-examination, for a successful stay of proceedings in the Superior Court of Ontario pending the hearing of a tax appeal before the Tax Court of Canada [Kaye et al. v. Fogler Rubinoff et al. 2019 ONSC 1289 (CanLii)].

“David has been recognized by Canadian, American and European authorities as one of the leading tax controversy leaders in the world.”

PROFESSIONAL MEMBERSHIPS

- Advocate's Society
- American Bar Association, Section of Taxation
- American Bar Association, Senior Lawyers Division
- Association for Corporate Growth
- Association of European Lawyers
- Ontario Bar Association, Member at Large, Section Executive, Criminal Justice Section, 2013 - 2014
- Ontario Bar Association, Member, Pensions Advocacy and Government Relations Committee, 2013 - 2014
- Ontario Bar Association, Chair, Taxation Law Section, 2011-2012
- Canadian Bar Association, Member, National Taxation Law Section 2011-2012 Executive Committee
- Canadian Tax Foundation
- International Bar Association
- International Fiscal Association
- The Law Society of Ontario
- The Law Society of Ontario - Taxation Standards of Certification Validation Working Group, 2018
- Toronto Lawyers Association

FIRM PROFILE

Miller Thomson LLP is a national business law firm with approximately 500 lawyers across 5 provinces in Canada. The firm offers a full range of services in litigation and disputes, and provides business law expertise in mergers and acquisitions, corporate finance and securities, financial services, tax, restructuring and insolvency, trade, real estate, labour and employment as well as a host of other specialty areas. Clients rely on Miller Thomson lawyers to provide practical advice and exceptional value. Miller Thomson offices are located in Vancouver, Calgary, Edmonton, Regina, Saskatoon, London, Waterloo Region, Toronto, Vaughan and Montréal.



www.millerthomson.com

INTERNATIONAL
LAWYER OF THE YEAR

PATRICK McCORMICK

McCormick Tax



ABOUT DAVID W. CHODIKOFF

Patrick McCormick is an attorney with over a dozen years of experience, focusing his practice specifically on international taxation. Mr. McCormick represents both business and individual clients on all aspects of United States international tax rules, both from an income tax and estate/gift tax perspective. Having previously served as a partner at a large law firm, a mid-sized accounting firm, and a boutique tax law firm, Patrick's client exposures have covered every conceivable area of American-side international tax matters. Patrick has also represented every type of taxpayer – from multibillion-dollar business enterprises and ultra-high net worth individuals to startups and individuals with complex questions but limited budgets.

Mr. McCormick has worked with clients located in over 90 countries on American tax considerations of multinational activities, cultivating specialized knowledge in every area of United States international tax rules. His explicit practice focus has facilitated an unparalleled expertise in the field; Patrick is trusted by clients and advisors around the world to obtain optimal results on international tax matters.

Mr. McCormick is a primary and prolific authority on tax matters. He has spoken on all aspects of international tax to hundreds of thousands of attendees around the globe, functioning as the primary international tax resource for national organizations including CPAacademy.org, Strafford, Lawline, and Leimberg Information Services. Patrick has presented for the American Bar Association, the American Immigration Law Association, and state and local bar associations around the United States. He is a regular contributor to America's premier tax law publications, including Tax Notes, Journal of Taxation, Tax Notes International, Law360, and Practical Tax Lawyer.

Mr. McCormick counsels a range of clients from individuals to businesses with their international tax and legal needs. When counseling individual clients, Mr. McCormick assists with residency planning, asset ownership structuring, and minimization of global income tax bills for foreign-sourced income items. His business client representation includes an extensive scope of multinational transactions, including classification of foreign entities, options for structuring multinational transactions, and minimization of American anti-deferral tax mechanisms. Mr. McCormick's specific and comprehensive practice allows him to assist clients when international factors are most relevant.

Mr. McCormick published his first treatise on international tax matters, Allocation and Apportionment Rules Under Secs. 861-865, for Thomson Reuters' Catalyst platform, in October 2021. In late 2021, he also released a 15-hour digital course entirely dedicated to nonresident taxation, United States Tax Considerations for Nonresident Taxpayers. Mr. McCormick has been named a Super Lawyers Rising Star from 2016-2022.

“Patrick is trusted by clients and advisors around the world to obtain optimal results on international tax matters.”

PRACTICE AREAS

- International Business Tax Planning
- International Tax Issues
- Foreign Pension Reporting & Penalties
- International Tax Planning During Immigration/Expatriation
- International Estate & Gift Tax Planning
- Pre-Immigration Tax Planning

McCormick

www.mccormicktax.com

IRSTAX
LAWYER OF THE YEAR



NICK NEMETH

Founder **The Law Offices of Nick Nemeth, PLLC.**

Nick Nemeth, a name synonymous with IRS Tax resolution excellence, is a graduate of Texas A&M School of Law, formerly known as Texas Wesleyan School of Law. In addition to being a member of the State Bar of Texas, Nick is admitted to practice before the United States Tax Court and the Supreme Court of the United States of America.

Nick has been an attorney for more than 25 years and has in depth experience helping individuals and businesses with diverse IRS tax issues. He possesses a laudable consistency of successful legal representation.

Nick is the founder and the driving force behind The Law Offices of Nick Nemeth, PLLC. His firm is regarded as the go to source for IRS tax help in Texas and focuses solely on helping individuals and businesses resolve IRS problems. Nick and his staff offer a comprehensive folio of services to address Federal IRS tax problems.

Nick is a best-selling author who has been featured in mainstream media, including The Wall Street Journal, Forbes, USA Today, CNN, CBS Moneywatch, and various radio stations throughout North Texas. He has co-authored two Amazon.com bestsellers: "Protect and Defend: Proven Strategies from America's Leading Attorneys to Help you Protect and Defend Your Business, Family and Wealth" and "SUCCESSIONOMICS" – written in collaboration with Steve Forbes.

Nick Nemeth has also joined a select group of entrepreneurs from around the world to co-write the book titled "Professional Performance 360 Special Edition: SUCCESS". Nick contributed a section titled, "Overcoming Obstacles that Stand in the Way of Success" which was released on September 19, 2016 and hit two Amazon.com best-seller lists.

When Nick is not in the office sharing his expertise, he is usually mentoring his two sons; one of which is currently a law student at the University of North Texas College of Law and the other is working on his graduate degree in Marine biology at the University of Hawaii at Manoa. Family is at the core of all the values important to Nick.

“
**Nick and his
staff offer a
comprehensive
folio of services
to address
Federal IRS
tax problems.**



LAW OFFICES OF
NICK NEMETH
PROFESSIONAL LIMITED LIABILITY COMPANY

www.myIRSteam.com





ASIA

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TRANSFER PRICING ADVISOR OF THE YEAR

JESSIE YU

King&Wood Mallesons

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INCOME TAX ADVISOR OF THE YEAR

SUNIT CHHABRA

Allen & Gledhill

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M&A TAX ADVISOR OF THE YEAR

VISHAL SHARMA

Alvarez & Marsal Tax, LLP

JESSIE YU

Partner - **King&Wood Mallesons**

TPRANSEER PRICING
ADVISOR OF THE YEAR



ABOUT JESSIE YU

Jessie Yu has 20 years experience in tax and focuses her practice on tax advisory and compliance, tax dispute resolution, transfer pricing, and private wealth management.

Jessie serves clients from a broad range of industries, including TMT, consumer goods, semiconductors, new energy, entertainment, advanced manufacturing, finance, etc.

In tax advisory, Jessie specializes in providing comprehensive tax solutions and advises on a wide array of transactions including cross-border M&As, onshore and offshore Pre-IPO restructurings, going private, red-chip structure building and dismantling, etc. In tax compliance, Jessie assists clients with setting up tax compliance systems.

In tax dispute resolution, Jessie represents clients in challenging tax investigations, tax audits, anti-tax avoidance investigations, tax administrative reviews, etc., and protects their best interests.

In transfer pricing, Jessie provides clients with integrated business model optimization and transfer pricing planning services and assists with the implementation. Jessie also represents companies in applications of bilateral APAs (advance pricing arrangements), and in transfer pricing investigations, etc.

In private wealth management, Jessie has extensive experience advising high net worth individuals. Her expertise includes providing full-scope tax and legal services on domestic and overseas asset holding structures, family wealth trusts, etc.

In executives and employee incentives, Jessie assists companies in designing equity incentive plans, offering tax optimization suggestions, and implementing the plans through reasonable legal structures.

In 2024, Jessie is ranked as leading tax lawyer in China by the Chambers Greater China Region Legal Guide 2024. Since 2021, Jessie has been continuously recognized as a highly recommended lawyer in Tax (PRC) by the Legal 500.

Prior to joining King & Wood Mallesons in 2015, Jessie worked at Deloitte China for many years.

Jessie graduated from Shanghai International Studies University and obtained her LL.B in International Economic Law. Jessie is a licensed PRC lawyer. She also holds the professional qualification of PRC Certified Tax Agent.

Jessie is appointed by East China University of Political Science and Law and Shanghai International Studies University as an off-campus tutor for master students.

FIRM PROFILE

A firm born in Asia, underpinned by world class capability King&Wood Mallesons is a top tier international law firm. With over 3000 lawyers in 26 global locations, we draw from our Western and Eastern perspectives to deliver incisive counsel.

We are focused on our clients – people and organisations with distinctive ambitions and challenges. We are driven to understand your needs, solve your problems and unearth the right opportunities for you. Whether you're expanding globally or strengthening locally, our service style is dynamic, insightful, and tailored for you.

We help our clients manage their risk and enable their growth. Our full-service offering combines unmatched top tier local capability complemented with an international platform. We work with our clients to cut through the cultural, regulatory and technical barriers and get deals done in new markets.

KING&WOOD
MALLESONS

www.kwm.com

INCOME TAX
ADVISOR OF THE YEAR



SUNIT CHHABRA

Partner - **Allen & Gledhill**

ABOUT SUNIT CHHABRA

Sunit is Head of Allen & Gledhill's Tax Practice, and specialises in tax and revenue law.

He has advised extensively on income tax, stamp duty and goods and services tax (GST) matters, including tax implications in relation to mergers and acquisitions, corporate restructurings, capital markets transactions and funds, and seeking advance rulings and/or clearances from the Inland Revenue Authority of Singapore (IRAS) in relation to proposed schemes or transactions to be undertaken.

Sunit also assists corporate and individual clients in replying to queries raised by IRAS, seeking resolution and settlement of disputes between them and IRAS and in representing clients in tax hearings before the Board of Review and the appellate courts.

He has been recognised as a leading tax practitioner in Singapore and ranked in Band 1 since 2010 by Chambers Asia-Pacific. The publication also notes that Sunit "remains a pre-eminent tax practitioner in this market", with interviewees praising his "very thorough knowledge and understanding of tax legislation in Singapore". He was also noted to be "very strong and well-regarded" and "a leading figure in the Singapore tax market". Sunit joined the Firm as a Partner in 2006.

FIRM PROFILE

Established in 1902, Allen & Gledhill has grown from a colonial partnership of two in Singapore to become one of the largest and leading law firms in the region, with a notable and increasing presence in Asia. By combining our time-honoured traditions of delivering excellent service to clients and a bold and dynamic vision for the future of legal practice, we provide our clients with the value-added and practical solutions suited to the modern economy and an inter-connected world.

Whether it is dealing with the most complex and demanding of structures, breaking new ground in emerging areas of law and business, or achieving win-win results for our clients, we are committed to our mission of giving you our best as trusted advisors, and of working with you to achieve your desired outcomes.

ALLEN & GLEDHILL

www.allenandgledhill.com

M&A TAX

ADVISOR OF THE YEAR



VISHAL SHARMA

Managing Director
Alvarez & Marsal Tax, LLP

ABOUT VISHAL SHARMA

Vishal Sharma is a Managing Director with Alvarez & Marsal Tax, LLP in Dubai. He brings more than 16 years of experience in international and M&A tax.

Mr. Sharma's expertise lies in providing inbound and outbound tax advisory services, tax due diligence, tax structuring, financial modeling and transaction document reviews. His additional skills include cross border tax advisory, tax accounting, audit of tax work and management of direct tax compliance obligations.

Mr. Sharma's notable assignments include providing transactional tax advice across the Middle East and other markets to regional/global sovereign wealth funds, state owned entities, national oil companies, private equity firms, large global multinationals and family offices.

Prior to joining A&M, Mr. Sharma spent nine years in Deloitte's Middle East International Tax Services (ITS) group in Dubai, where he most recently served as an M&A Tax Partner.

In addition to his M&A Partner role, Mr. Sharma was the lead tax partner in charge of two large global multinationals in providing regional global compliance and reporting services.

Mr. Sharma earned an LLB from Northampton University in the U.K. He is a Certified Tax Advisor (CTA) and a member of The Association of Taxation Technicians (ATT).

FIRM PROFILE

A&M provides global leadership, problem solving and value creation for companies across industries and around the world. We work as advisors, interim leaders and partners who tell you what you need to know, not always what you want to hear.

We are the consulting firm known for asking tough questions, listening well, digging in and rolling up our sleeves. A global top ranked consulting firm by Vault recognized for challenging work, we are fact-driven and action-oriented. We move our clients forward, to where they need to be. We are A&M.



www.alvarezandmarsal.com





AFRICA

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TAX COMPLIANCE
ADVISOR OF THE YEAR

DORIS WAIGWA

East African Tax Consulting

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INTERNATIONAL TAX
ADVISOR OF THE YEAR

MICHAEL HONIBALL

Werksmans Attorneys

TAX COMPLIANCE
ADVISOR OF THE YEAR



DORIS WAIGWA

Senior Associate - East African Tax Consulting

ABOUT DORIS WAIGWA

Doris is a finance, tax and accounting professional, with a keen interest in business strategy and seven years post qualification experience in varied business settings.

At EATC, Doris undertakes client's tax reviews for compliance and advisory. Doris holds a Bachelor of Commerce degree in Finance, from the University of Nairobi, where she is also currently undertaking her Master of Business Administration, Strategy. She is a Certified Public Accountant and a member of the Institute of Certified Public Accountants.

She has previously worked as Deal Operations Manager, at Lendable Marketplace, a lender in frontier and emerging markets. She also worked as a Financial Accountant for Transaction Payment Solutions Kenya, a subsidiary of the Liquid Telecom Group. She started off her career at KPMG as a tax advisor, where she carried out tax advisory, compliance, and health checks, due diligence, as well as Kenya Revenue Authority audits. The varied experience that Doris has across finance, tax and accounting makes her a great resource at our firm and for the client's that we serve.

Doris is passionate about mentorship. She believes in the power of information to change minds and elevate lifestyles. She is a volunteer mentor. In addition to her professional and charitable interests, Doris is enthusiastic about entrepreneurship and is the Founder of Haraka Delivery Services, a start-up motorbike use delivery services company based in Nairobi.

FIRM PROFILE

EATC was founded in 2012 by Starlings Muchiri and Samuel Karanja.

The founding directors were motivated by the desire to provide personalized, specialized and practical tax services to help enterprises stay profitable and create value for all stakeholders.

The Directors draw on their academic backgrounds, professional qualifications and industry experience to provide value adding financial and legal solutions to business challenges.

We have a team of seasoned professionals with extensive experience in navigating complex tax landscapes and a deep understanding of tax laws and regulations



www.taxaac.com

INTERNATIONAL TAX
ADVISOR OF THE YEAR



MICHAEL HONIBALL

Head of Tax - **Werksmans Attorneys**

Michael Honiball, Head of Werksmans Tax practice, is an experienced legal professional in the field of tax and trust law, specializing particularly in the areas of international tax and high net wealth families. With an extensive international training background and exposure to most of South Africa's tax, exchange control and trust laws, Michael brings a wealth of experience and knowledge to his role as Head of Tax Practice. As a SAIT Master Tax Practitioner since 2005, Michael consistently demonstrates exceptional proficiency in his chosen fields. His outstanding contributions to the tax advisory community and to clients have been acknowledged, earning him successive peer-reviewed recognitions for his excellence.

Further, Michael's qualification as a practicing Solicitor of the senior courts of England and Wales, has given him exposure to and experience in the tax and trust laws of numerous offshore jurisdictions. Specifically, Michael has experience in advising on the setting up of offshore trust structures, international estate planning, private equity funds, cross-border partnerships, joint venture arrangements, and multinational mergers and acquisitions.

Michael is an Attorney and Conveyancer of the High Court of South Africa. Additionally, with a strong academic background, he serves as a Professor of Practice at the University of Johannesburg, specialising in taxation where he shares his expertise in international tax law and transfer pricing with post-graduate students. Furthermore, he has authored and co-authored several influential tax books and publications, establishing himself as an authority in the realm of double taxation agreements and transfer pricing.

Michael is a Chartered Tax Advisor, a member of the South African Institute of Taxation (SAIT), a member of the Society of Trust and Estate Practitioners (STEP), a member of the International Academy of Estate and Trust Law (TIAETL), a member of the Law Society of England and Wales, a member of the Legal Practice Council of South Africa, and a SARS Registered Tax Practitioner. Previously, Michael held the position of Head of International Tax Department at Webber Wentzel. Prior to this, he was a Director at KPMG South Africa, where he successfully led the International Tax Department and subsequently, the Transfer Pricing Department.

www.werksmans.com







AUSTALASIA

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INCOME TAX ADVISOR OF THE YEAR

DANIEL BURT

Pitcher Pitch

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TAX CONTROVERSY ADVISOR OF THE YEAR

FARZEEN ANWAR

MinterEllison

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TAX COMPLIANCE ADVISOR OF THE YEAR

PAUL O'DONNELL

BDO Malborough Tasman

DANIEL BURT

Partner - **Pitcher Partners**

INCOME TAX
ADVISOR OF THE YEAR

140

Partners

1300

People

6

Independent
Member Firms



ABOUT DANIEL BURT

Daniel has extensive tax advisory experience, focussed on income tax matters for private and public companies and high net wealth individuals. He has advised on several significant and complex M&A transactions (including several IPOs), providing value-driven, bespoke advice to his clients. Daniel practices across a diverse range of industries and sectors, including property and construction, manufacturing, and professional services.

Priding himself on being able to solve complex tax issues, Daniel's clients value his understanding of material issues and opportunities along with his ability to provide strong commercial views and recommendations. His approach is to solve problems, not just identify them, using his expert understanding of the tax landscape to best meet a client's taxation and commercial needs.

Daniel is personable and approachable, and he is dedicated to fostering strong relationships with all of his clients. Due to his breadth of experience across a variety of income tax issues, Daniel is able to navigate the complexities of transactions and provide practical solutions for his clients. He has extensive experience in matters such as pre-sale restructuring, tax consolidation and capital gains tax, drawing on this expertise when advising his clients.

Prior to joining Pitcher Partners, Daniel held senior executive positions at the Australian Taxation Office, within the large business compliance area. This experience has given him valuable insights into the operations and procedures within the ATO, which enables him to make strategic recommendations in his dealings with the Tax Office.

Daniel joined Pitcher Partners Melbourne firm in 2015 and became a partner in 2022.

Areas of Expertise

- Annual Tax Compliance
- CGT
- Deal Advice
- Deal Transactions
- International Tax
- IPO
- Property Transactions
- Tax Advice & Compliance

Industry Expertise

- Manufacturing & Production
- Professional Services
- Property & Construction

FIRM PROFILE

Pitcher Partners is a national association of independent firms across Adelaide, Brisbane, Melbourne, Newcastle and Hunter, Perth and Sydney.

We help businesses, families and individuals intelligently frame their goals and make the most of their potential. If you've got ambition, we're the team you want on your side.

Pitcher Partners has the resources and depth of expertise of a major firm, but with a boutique firm feel. We give our clients the highest level of personal service and attention. That's our difference.

We specialise in working with high net worth individuals and middle market businesses in Australia, including privately owned, foreign controlled, government owned and not-for-profits. Our clients require high technical standards, matched with a personal understanding and involvement in their affairs.

Each Pitcher Partners firm is also an independent member of Baker Tilly International, one of the world's leading networks of independently owned and managed accountancy and business advisory firms. Our strong relationship with other Baker Tilly International member firms has allowed us to open many doors across borders for our clients.



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TAX CONTROVERSY
ADVISOR OF THE YEAR

FARZEEN ANWAR

Partner - **MinterEllison**



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AUSTRALIA

ABOUT FARZEEN ANWAR

As a Partner in MinterEllison's Tax Controversy team, I assist large businesses and high-wealth individuals through all stages of taxation disputes, from Australian Taxation Office (ATO) risk reviews and audits through to litigation.

As part of my practice, I also represent the ATO in tax appeals in the Federal Court of Australia and the Administrative Appeals Tribunal (AAT). This includes appeals under Part IVC of the Taxation Administration Act 1953 (Cth). I am also experienced in alternative dispute resolution (ADR) of taxation disputes and ADR processes.

Whether acting for or against, I maintain a strong working relationship with the ATO. This ensures I can help my clients effectively manage their relationship with the ATO and resolve disputes at the earliest opportunity.

CAREER HIGHLIGHTS

Acted as instructing solicitor for the Commissioner of Taxation in various proceedings in the Federal Court and the AAT

Prepared objections to assessments in relation to Part IVA and other anti-avoidance provisions

Advised and represented clients in relation to ATO compliance risk reviews and audits, including providing strategic audit advice, preparing submissions and resolving ATO enquiries

Mediated disputes with the ATO and settled negotiations

Worked on major transfer pricing disputes, including gathering audit evidence and managing litigation

Advised high-wealth individuals and small and medium-sized enterprises on ATO position papers

FIRM PROFILE

MinterEllison is one of Australia's largest law firms, with nearly 200 years of business history. We're known for our legal and consulting expertise — and for our inclusive culture and authentic character.

Our lawyers and consultants work with clients to solve complex business problems every day. Find out more about our Industries, Solutions and MinterEllison Consulting. Our purpose, to create sustainable value for our clients, our people and our communities, guides our decisions. It shows us that who we are and how we work are inseparable.

We develop authentic, enduring relationships with our clients, people and communities. With nearly 200 years in business in Australia, we have a proud history of providing excellence to clients, nurturing our people and giving back to the communities in which we live and work. We are lawyers and consultants. Our teams are innovative, interdisciplinary and tailored to meet clients' needs. Find out how we align our work with our purpose and how we amplify our positive impact through pro bono and community investment. And we recognise the importance of reporting on our impact on communities and the environment. We create a culture of safety and inclusion right from the top.

MinterEllison.

www.minterellison.com

PAUL O'DONNELL

Managing Partner
BDO Marlborough Tasman

About Paul O'Donnell

Paul is a born and bred Marlburian with 30 years experience in the accountancy field. Paul leads the Marlborough team as Managing Director, with a strong knowledge of the wine industry.

His areas of expertise and interest include business re-structuring, tax planning and succession planning. He encourages a hands on, team approach with clients providing up to date taxation and business advice using the latest information technology.

Paul has also owned and operated a cycling retail business, so has first hand experience which give Paul a greater insight into the demands that a business owner experiences and helps him in advising clients in their own businesses.



Firm Profile

We extend across 20 offices with over 1200 people. We are all working towards providing our clients with exceptional service and developing richer client relationships, offering leading accountancy, tax, and advisory services to clients all over New Zealand.

What sets BDO apart is our passion for our clients' businesses and our commitment to exceeding expectations on every engagement, big or small, for every client, every day. It's about more than our capabilities and our relationship-driven culture. It's about a firm-wide dedication to backing our people to deliver service to every single client that is, without exception, exceptional.



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NAPOLI



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EUROPE

AUSTRIA

**Audit, Accounting & Taxation
Advisor of the Year**

Philip Chlupacek

TAX.COACH

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**Audit, Accounting & Taxation
Firm of the Year**

Martin Hotter

Hotter & Partner Wirtschaftstreuhand GmbH
Steuerberatungsgesellschaft

Tax Law Firm of the Year

Robert Schneider

Schneider's Attorney at Law LLP

BELGIUM

Tax Advisory Firm of the Year

Miguel Reynders

REYNDERS & CO

**International Tax & Deal
Structuring Advisor of the Year**

Viktor Borisov

Ernst & Young Bulgaria

**International Tax Advisory
Firm of the Year**

AFA Consultants OOD

EDITOR'S CHOICE



**BUSINESS TAX
ADVISOR OF THE YEAR**

**CHRISTOPH
SCHMIDL**

**PARTNER
HEAD OF ACCOUNTING & PAYROLL**

Grant Thornton - Austria



Grant Thornton

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Thomas Booker

Horten Advokatpartnerselskab

FRANCE

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AlterTax Avocats

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Rügenstahl Rechtsanwälte

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HAARMANN Law

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Milbank

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Maeve Lochrie

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Melissa Curran

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Markus Zwicky
ZWICKY & PARTNER

VAT Advisor of the Year

Linda Graff Brakemeier
Primetax AG

EDITOR'S CHOICE



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ADVISOR OF THE YEAR**
UNITED KINGDOM

**KAREN
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Ben Evans
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Wealth Management Adviser of the Year

Kristian Vind
LSEG Wealth Management

AMERICAS

ARGENTINA

Tax Lawyer of the Year

María de los Angeles Olano
Beccar Varela

BERMUDA

Private Client Tax Adviser of the Year

Vanessa Schrum
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**DIONNE
CHESHIER**

CEO - Cheshier Tax Resolution



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Brian Becker
Brian Becker, PC.

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Andréina Lusinchi Martínez
Travieso Evans Arria Rengel & Paz

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AUSTRALIA

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Julia Johnston

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