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# **AN INTERNATIONAL LAW FIRM**

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## OUR EXPERTISE AT YOUR SERVICE

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### SPECIALISTS IN THE GERMAN PROPERTY MARKET

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JACOBI**LEGAL** is an international business law firm based in Paris, Berlin and Frankfurt am Main. It specialises in assisting and advising clients on the legal and taxation aspects of real estate investment in Germany, and in particular Berlin.

We advise investors, private operators and foreign individuals on their real estate ventures in Germany.

Our high-level know-how means that we can assist at every stage of the property investment process. We will accompany you throughout the duration of your investment, from purchase to resale, completing all the legal and taxation formalities relating to the possession of your property.

Building on our experience and international savoir-faire, we will work with you to determine which legal and taxation structures best suit your circumstances.

We will be by your side to ensure your property investment is a success.

### OUR EXPERIENCE AT YOUR SERVICE

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We advise our French, German and English-speaking clients in our sectors of expertise, in which we have developed a significant level of know-how. You will benefit from our experience in the sale and purchase of property in Germany and our knowledge of the related taxation issues, including capital gains.

Each of our associates is bilingual or trilingual (French, German and English).

### TAKE ADVANTAGE OF OUR PACKAGES

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Our priority is to establish a relationship of trust and transparency with our clients. Our packages will enable you to proceed with total confidence and peace of mind and enable you to make an accurate assessment of our costs, avoiding any unwelcome surprises! ■



# ACQUISITION OF PROPERTY IN GERMANY

**B**uying property is a major project that requires specialist assistance by your side to ensure that all goes well.

Our in-depth knowledge of the German and European legal and tax systems means we understand the difficulties that you may encounter and are able to advise you effectively.

Involve us in your purchase project right from the start. We will act in your best interests from the negotiation stage up until your registration as the new owner and will ensure compliance with all the legal and regulatory provisions throughout the purchase process.

We will help you to set your objectives and will research the most suitable structures to minimise risk and optimise your property investment. ■





# ACQUISITION OF PROPERTY IN GERMANY

## PURCHASE PACKAGE

- ◆ Legal and taxation advice for the acquisition
  - Choice of appropriate method of acquisition
  - Assistance in negotiating and drafting the purchase deed
  - Review of the documentation and explanation of the purchase deed
- ◆ Signature of the purchase deed
  - Drafting of a power of attorney if necessary
- ◆ Assistance and supervision with payment of the purchase price
  - Help with the transfer of the purchase price
  - Ensuring payment deadlines are met
  - For off-plan properties: assistance, supervision of stage payments

- ◆ Secured payment of incidental costs
  - Verification and monitoring of related invoices
  - Payment through an escrow account

The Purchase Package allows you to purchase your property with total peace of mind. It includes legal and tax support in the lead up to the acquisition and up until completion of the purchase deed, as well as representation for signature with the notary and the payment of incidental costs.

**With the Purchase Package, becoming a property owner has never been safer or smoother.**

## FINANCING PACKAGE

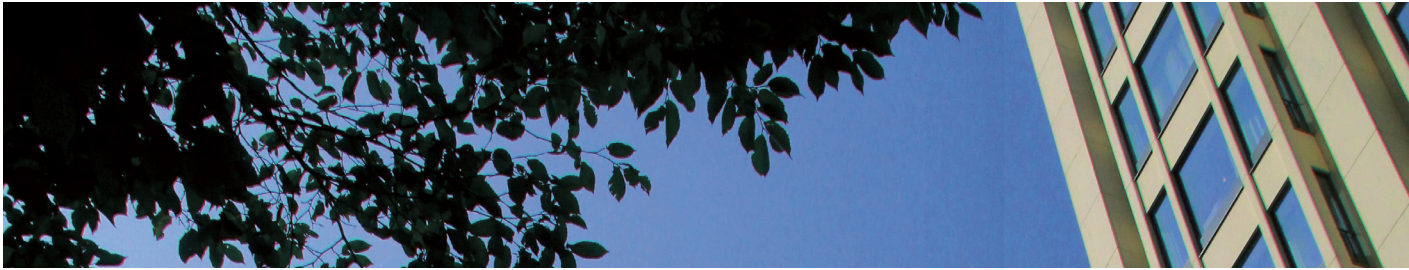
- ◆ Assistance with obtaining a loan
  - Communication with the lending bank or broker and transfer of information
  - Help with the compilation of documents
  - Assistance with the bank's assessment of your financial situation
  - Review of and help with understanding the loan documentation
- ◆ Signature of the mortgage deed with the notary
  - Drafting of a power of attorney if necessary
- ◆ Secured payment of incidental costs
  - Verification and monitoring of related invoices
  - Payment through an escrow account

- ◆ Assistance and supervision with the release of the loan

The Financing Package helps improve communication with your bank. This package includes assistance with gathering the documents needed to obtain your loan, representation for signature of the notarised mortgage deed and for payment of the related invoices.

**With the Financing Package, your financial commitment comes with added peace of mind.**





## PROPERTY TAX AND TAXATION OF NON-RESIDENTS

**W**hether businesses or individuals, our clients are considered to receive German rental income even though they are established outside Germany.

When you receive rental income in Germany, you must declare it to the German tax authorities, even if you do not live in the country.

Whether you are a business or an individual residing outside Germany, you will have the benefit of our tax expertise and our assistance with the following issues:

- ◆ Property tax: domiciliation, assistance with payment, seizure and appeals
- ◆ Tax audits
- ◆ Assessment of rental income in Germany for non-resident individuals

- ◆ Taxation of businesses and corporation tax declaration
- ◆ Declaration and reimbursement of VAT on short-term rentals

We will complete your tax declaration, whether you are liable to income tax, VAT or corporation tax.

We will also take care of all the registration formalities and followup of your file with the tax authorities.

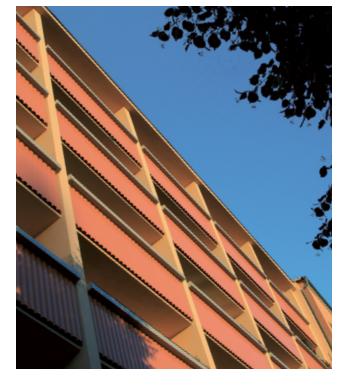
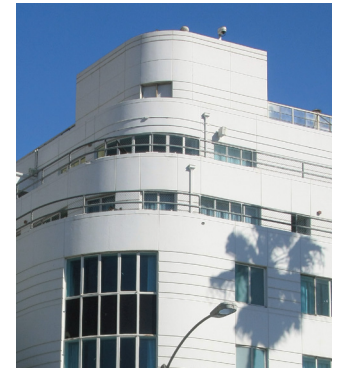
We can also act in the event of the seizure of your property or a tax audit.

We will be alongside you to research and develop the most effective strategies to reduce risk and optimise your tax position.

Engaging our services will mean guaranteeing:

- ◆ A permanent contact with the German tax authorities and a response to any of their queries
- ◆ The verification and supervision of tax assessment notices and any subsequent challenge
- ◆ The taking of all necessary and practical action
- ◆ The receipt and review of mail received and communication of its content.

Enjoy a feeling of complete well-being by entrusting your tax declarations to a specialist.





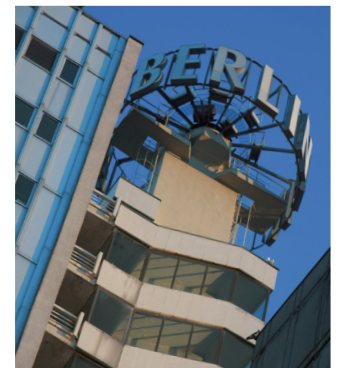
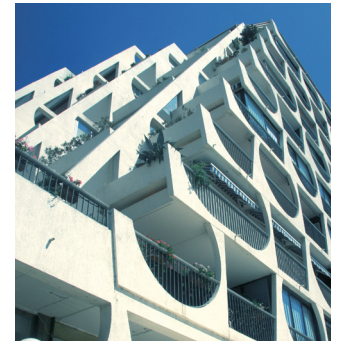
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## PROPERTY RESALE AND CAPITAL GAINS TAXATION

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If you decide to sell your property in Germany, you will need the support of specialist lawyers to represent you and act in your interests with the buyer, to sign the deed of sale, to ensure proper transfer of title, to declare any resulting capital gains or to challenge the amount withheld by the German tax authorities on the sale price.

We will act on your behalf at each stage of the property sale. ■







# PROPERTY RESALE AND CAPITAL GAINS TAXATION

## REPRESENTATION PACKAGE

- ◆ Assistance in the negotiating and drafting of the deed of sale
  - Compilation of documents and explanation of the deed of sale
  - Help with assessing the solvency of the buyer
- ◆ Signature of the deed of sale
  - Drafting of a power of attorney if necessary
- ◆ Assistance and supervision with the payment of the sale price and transfer of title

The Representation Package allows you to sell your property without complication. It includes representation with the buyer from reservation of the property to payment of the purchase price.

With the Representation Package, the sale of your property could not be in more capable hands.

## CAPITAL GAINS PACKAGE

- ◆ Simulation of the real estate capital gain
- ◆ Calculation and declaration of the real estate capital gain
  - Permanent contact with the German tax authorities and response to any of their queries
- ◆ Monitoring and challenge of the tax assessment
  - Verification and supervision of the tax assessment notice and any subsequent challenge
- ◆ The taking of all necessary and practical action
- ◆ Recognition of tax exemption

If your property is sold, we will calculate and declare your real estate capital gain in Germany. We will check its assessment and make a challenge if necessary.

With the Capital Gains Package, put all the assets on your side for the sale of your property.









JACOBILEGAL

## CONTACT US

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### Dr. Alexander Jacobi

Rechtsanwalt/Wirtschaftsprüfer, Partner

Alexander Jacobi is attorney-at-law, certified public auditor and doctor of law. He qualified as a practising lawyer in 2006 and is admitted as certified public auditor since 2017.

After studying law in Fribourg (Brisgau), Paris and Berlin, he joined an auditing and accounting firm where he specialised in private and company taxation. The increasing demand in the real estate sector led him to set up his own law firm, JACOBILEGAL, in 2008.

His high level of skill in taxation matters enables him to determine which structures are best suited to optimise the client's tax position. ■



### Sophie Jacobi, LL.M.

Rechtsanwältin/Avocate, Partner

Sophie Jacobi is attorney-at-law since 2005 and member of both the Paris and Berlin Bars.

After studying law in Paris and Berlin, she began her career practising principally within international business law firms. A sworn expert translator, she founded a translation agency specialising in legal translation in 2005. She joined JACOBILEGAL in 2010.

Her longstanding experience in cross-border transactions and disputes enables her to understand the difficulties faced by foreign investors and to act effectively. ■

