

World Tax 2007: Rankings & Editorial

China				
Firm Ranking 2007	Firm Ranking 2006	Number of Tiers	Leading Individuals 2007	Leading Individuals 2006
3	3	3	Anthony Fay	
Editorial				
The small but well respected tax group at White & Case provides structuring advice on both inbound and outbound transactions, which is comfortably dealt with by the experienced team of four, including Beijing practitioner Anthony Fay. The firm often find themselves working alongside the big-four accounting firms, providing common clients with the technical or legal perspective of their situation.				

France				
Firm Ranking 2007	Firm Ranking 2006	Number of Tiers	Leading Individuals 2007	Leading Individuals 2006
5	5	5	–	–
Editorial				
White & Case developed a tax team to support other departments as the firm grew. The tax lawyers advise French and foreign investors, as well as investment banks, on optimizing tax efficiency for international acquisitions and divestments, cross-border financial transactions, and corporate restructurings.				

Hong Kong				
Firm Ranking 2007	Firm Ranking 2006	Number of Tiers	Leading Individuals 2007	Leading Individuals 2006
3	3	3	–	–
Editorial				
White & Case benefits from its global reach, advising corporations on transactional work and acting in a great deal of tax litigation.				

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Italy				
Firm Ranking 2007	Firm Ranking 2006	Number of Tiers	Leading Individuals 2007	Leading Individuals 2006
5 (NEW)	–	5	Tancredi Marino	–
Editorial				
<p>White & Case provides Italian and cross-border tax advice to clients in connection with investment, M&A, and banking and finance transactions, as well as representing clients with tax-related disputes with the Italian authorities. The firm is gradually expanding their tax facilities. As well as doing his own work, Tancredi Marino, partner in charge, advises White & Case network clients, assisting them mainly with financial transactions and products. The main focus of the competent team is on the tax aspects of cross-border M&A transactions. Marino also has a level of expertise in money laundering issues, which can have tax implications, and handles tax litigation when necessary.</p>				
Japan				
Firm Ranking 2007	Firm Ranking 2006	Number of Tiers	Leading Individuals 2007	Leading Individuals 2006
2 (UP)	3	3	Eric Roose, Gary Thomas	Gary Thomas
Editorial				
<p>The tax team at White & Case comes in for regular praise from market commentators. The changes to Japanese corporate laws have provided much work for the firm's successful transactional team, led by acknowledged expert Eric Roose. With the legality of Japanese branches of foreign firms being called in to question after the alterations to the Commercial Code, the firm has been assisting many of its clients, including two main financial institutions, in assessing what changes need to be made to comply with the new rules. Gary Thomas is widely respected for his work in transfer pricing and is a qualified zeirishi, or licensed tax attorney, which is rare among foreign tax advisers in Japan.</p>				
Poland				
Firm Ranking 2007	Firm Ranking 2006	Number of Tiers	Leading Individuals 2007	Leading Individuals 2006
2 (DOWN)	1	4	Janusz Fiszer, Bernard Lukomski	Bernard Lukomski, Janusz Fiszer
Editorial				

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White & Case is led by sole partner, Janusz Fiszer, with four other fee earners. Fiszer is praised in many areas, and is viewed by one competitor as "an all-rounder." The firm advises a large number of banks, such as Fortis and EFG Eurobank. Other clients include Enterprise Investors and Polimex-Mostostal Siedlce. The firm was also involved in some important pieces of work in the last year. Both Fiszer and the also highly respected Bernard Lukomski advised Raiffeisen Bank over various cash pooling schemes. The pair were also involved in the structuring of a real estate investment fund for ING Real Estate Management, as well as the structuring of a new private equity fund for Enterprise investors.

Russia

Firm Ranking 2007	Firm Ranking 2006	Number of Tiers	Leading Individuals 2007	Leading Individuals 2006
3	3	4		Irina Dmitrieva

Editorial

White & Case has a small tax team of one partner and three other fee earners but nevertheless works on some impressive deals. For example, the Sakhalin II case in which the Russian tax team advising on tax issues arising for the lenders in connection with White & Case's representation, as common counsel, of export credit agencies, multilateral lenders and commercial bank lenders in the project financing of the \$20 billion Sakhalin II (Phase 2) LNG Project. The firm has this year hired a professional support lawyer to keep track of changes to legislation, court decisions and interpretations issued by the authority. As the tax legislation is developing so quickly, having someone in this role means the tax group can save valuable time when instructed on new work in not having to research how the particular rules in question have changed.

Singapore

Firm Ranking 2007	Firm Ranking 2006	Number of Tiers	Leading Individuals 2007	Leading Individuals 2006
4	4	4	Barrye Wall, Tan Ter Cheah	

Editorial

International law firm White & Case is beefing up its international tax capabilities across East Asia led by tax partner Barrye Wall in Singapore. In March 2006 the firm hired Tan Ter Cheah, who was formerly with KhattarWong.

The firm set up the Singapore office in February 2005, when Wall left Los Angeles to move to the city.

The firm advised a group of Excelcom shareholders on the sale of 67.3% equity interest to TM International, a wholly-owned subsidiary of Telkom Malaysia Berhad for \$775 million. The firm also advised Sampoerna Group on the \$50 million acquisition of a 42.6% interest in SGSS Forest Products in April 2006.

The firm also includes Rajawali in Indonesia among its clients.

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Turkey				
Firm Ranking 2007	Firm Ranking 2006	Number of Tiers	Leading Individuals 2007	Leading Individuals 2006
1	N/A	1	Taylan Baykut	–
Editorial				
<p>White & Case Müsavirlik Limited Sirketi has one tax partner, Taylan Baykut, and two associates. This firm is mentioned as the first law firm in Turkey to provide tax services. Main areas which the team is active in include M&A, income tax, and double tax treaties. The firm have assisted OMV Aktiengesellschaft in the acquisition of 34% of Petrol Ofisi from Dogan Holding and GE Consumer Finance in the acquisition of 25.5% of of Turkiye Garanti Bankasi, a publicly traded Turkish bank owned by the Dogus group, for about \$1.55 billion. Most recently they have represented Nestlé Waters in the acquisition of a 60% stake in Erikli Waters, and assisted Bancroft Private Equity in the acquisition of Standard Profil. The firm retains an impressive list of clients including Stefanel Turkey, Penta Medikal, Videojet Capital, and Partners Kocutug.</p>				

United States				
Firm Ranking 2007	Firm Ranking 2006	Number of Tiers	Leading Individuals 2007	Leading Individuals 2006
In New York: 4 In Washington: 4	In New York: 4 In Washington: 4	6	New York: Michael Saltzman, Washington: Bruce Davis	New York: Michael Saltzman,
Editorial				
<p>New York: White & Case tax partner Michael Saltzman is one of the top names for tax controversy matters. Twenty-five lawyers deal with corporate tax matters in New York, including 11 partners. JPMorgan, ING, UBS and semiconductors manufacturer Saifun, are some of the companies that the tax practice has represented in the past 12 months.</p> <p>Washington: White & Case's tax practice benefits from the skills of the "brilliant" Bruce Davis. Davis is joined by three other partners, one counsel, four associates and an adviser.</p>				