

# Tax Advisory Survey 2019

**Tax and trade wars among governments and the battles companies face against tax authorities through audits and inevitable disputes mean even the most super-human tax director among us needs a little help.**

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**B**esides the growing risks of audits and reputational damage, the kryptonite threatening most multinational businesses today is the digital tax debate. And, if following the OECD's efforts has not been tough enough, many companies are having to plan their tax strategies around the numerous 'supervillains' emerging worldwide in the form of unilateral digital tax measures. For some, the risk of a tax on revenues, rather than profits, could mean bankruptcy.

Furthermore, with some tax authorities given tough targets and bonuses for uncovering more revenues through audits and investigations, taxpayers are having to prepare their documents with the vision of what the world may look like in a decade.

This may be possible for some companies that have an army of 100 or more tax professionals working in-house. However, the 'justice league' for the majority of tax functions consists of merely four or five individuals tackling the tax challenges of the whole world.

This is where advisory firms come into their own. With the firepower of a global network, tax advisory firms can offer taxpayers the expertise and end-to-end advice that could be the difference between success and failure. In some countries, where the tax legislation makes War and Peace seem like a short comic, advisors offer an invaluable service.

Therefore, *ITR* is pleased to present its 2019 Tax Advisory Survey, ranking firms based on their ability to carry out tax planning work for multinational clients.

They give advice on structures designed to pay the right amount of tax in the right place at the right time, in accordance with both the letter and spirit of the law.

In this spirit, we hope that this year's rankings prove useful to those looking to arm themselves with the strongest advisors. They may not wear capes or have super powers, but many of the firms do have the ability to deal with tax authorities.

## Methodology

Between October and January, *ITR* asked its readers, including the tax directors of the world's leading multinational companies, to vote for their top three tax advisory firms in more than 50 jurisdictions across the world. The votes were added up to produce the survey results. No votes from advisory firms were counted and firms could not send submissions to improve their chances of being ranked.

The objective of the survey is to recognise any firms that do not appear in our *World Tax* and *World Transfer Pricing* guides, for whatever reason, that the market regards highly because they have a particular focus. Or, if there are firms that appear in *World Tax* and *World Transfer Pricing* and are known as dependable groups of tax advisors without having any star practitioners, they can also be rated for their excellence in tax advisory matters. This survey should be seen as complementary to *World Tax* and *World Transfer Pricing*, which look at the whole profile of a firm, not just its size and its well-known practitioners. This survey specifically concerns firms' overall tax advisory strengths.

# Tax advisory survey: Americas

## ARGENTINA



### Tier 1

Bruchou, Fernández Madero & Lombardi, Taxand Argentina

Deloitte

KPMG

Marval, O'Farrell & Mairal

Pistrelli, Henry Martin & Asociados – EY

PwC

Rosso Alba, Francia & Asociados

Teijeiro & Ballone Abogados

### Tier 2

Asorey & Navarrine

Baker McKenzie

Bulit Goñi & Tarsitano Abogados y Consultores

Estudio O'Farrell

Goldemberg, Saladino, Hermida, Rolando & Asociados

Grupo GNP

Perez Alati, Grondona, Benites & Arntsen

## CANADA



### Tier 1

Blake, Cassels & Graydon

Davies Ward Phillips & Vineberg

Deloitte

EY

Goodmans

Gowling WLG

KPMG

McCarthy Tétrault

Osler Hoskin & Harcourt

PwC

Torys

### Tier 2

Baker McKenzie

Grant Thornton

McMillan

Stikeman Elliott

## BRAZIL



### Tier 1

Advocacia Krakowiak

Deloitte

EY Terco

KPMG

Lacaz Martins, Pereira Neto, Gurevich & Schoueri Advogados

Lilla, Huck, Otranto, Camargo Advogados

Machado Associados Advogados & Consultores

Machado Meyer Sendacz e Opice Advogados

Mariz de Oliveira & Siqueira Campos Advogados

Mattos Filho, Veiga Filho, Marrey Jr & Quiroga Advogados

Pinheiro Neto Advogados

PwC

Rolim, Viotti & Leite Campos Advogados

Trench Rossi Watanabe (Baker McKenzie)

### Tier 2

Barbosa Müssnich Aragão

Castro, Barros, Sobral, Gomes Advogados

Dias de Souza Advogados Associados

Felsberg Advogados

Gaia Silva Gaede Advogados

Lefosse Advogados

Neiva, Barros & Figueiró Sociedade de Advogados

Neves & Battendieri Advogados

Sacha Calmon Misabel Derzi Consultores & Advogados

Siqueira Castro Advogados

TozziniFreire Advogados

Ulhôa Canto Rezende e Guerra Advogados

## CHILE



### Tier 1

Baker McKenzie  
 Carey  
 Deloitte  
 EY  
 KPMG  
 PwC

### Tier 2

Barros & Errázuriz Abogados, Taxand Chile  
 Cariola Díez Pérez-Cotapos & Cía  
 Grant Thornton  
 Philippi Prietocarrizosa Ferrero DU & Uría  
 Recabarren & Asociados  
 Salcedo & Cia

## COLOMBIA



### Tier 1

Baker McKenzie  
 Brigard & Urrutia Abogados  
 Deloitte  
 EY  
 Godoy & Hoyos Abogados  
 Gómez-Pinzón Zuleta, Taxand Colombia  
 KPMG  
 Lewin & Wills Abogados  
 Posse Herrera Ruiz  
 PwC

### Tier 2

Cahn-Speyer, Paredes & Asociados  
 Garrigues  
 Mauricio A Plazas Vega Abogados & Cia  
 Philippi Prietocarrizosa Ferrero DU & Uría  
 Quiñones Cruz Abogados  
 Sanint Rivas Castro Morales

## MEXICO



### Tier 1

Baker McKenzie  
 Basham Ringe & Correa  
 Chevez Ruiz Zamarripa  
 Deloitte  
 Mancera (EY)  
 PwC

### Tier 2

BaseFirma  
 Creel García-Cuéllar, Aiza & Enriquez  
 KPMG  
 Manuel Tron  
 Muñoz Manzo y Ocampo  
 Ortíz Sainz & Erreguerena  
 Ritch Mueller Heather & Nicolau  
 Sanchez Devanny  
 Skatt International Tax Firm  
 Turanzas Bravo & Ambrosi

## PERU



### Tier 1

Deloitte  
 Estudio Eche copar  
 Estudio Olaechea  
 EY  
 KPMG  
 PwC  
 Rodrigo Elías & Medrano Abogados

### Tier 2

García Sayán Abogados  
 Hernández & Cía Abogados  
 Muñiz Ramírez Pérez-Taiman & Olaya Abogados  
 Philippi Prietocarrizosa, Ferrero DU & Uría  
 Rubio Leguía Normand  
 Zuzunaga Assereto & Zegarra Abogados

An aerial photograph of a winding asphalt road that curves through a snowy, mountainous landscape. The road is dark grey, and the surrounding terrain is covered in patches of snow and dark earth. The sky is bright and overcast. In the top left corner, there are several diagonal orange lines of varying thicknesses.

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- Transfer Pricing

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## URUGUAY



### Tier 1

Ferrere  
Grant Thornton  
Guyer & Regules  
KPMG  
PwC

### Tier 2

Bergstein Abogados  
Deloitte  
EY  
Posadas, Posadas & Vecino  
Rueda Abadi Pereira Consultores

## US



### Tier 1

Alston & Bird  
Baker Botts  
Baker McKenzie  
Cleary Gottlieb Steen & Hamilton  
Cravath, Swaine & Moore  
Davis Polk & Wardwell  
Deloitte  
DLA Piper  
EY  
Fenwick & West  
Kirkland & Ellis  
KPMG  
Mayer Brown  
McDermott Will & Emery  
Miller & Chevalier Chartered  
PwC  
Skadden Arps Slate Meagher & Flom  
Sullivan & Cromwell  
Vinson & Elkins  
Wachtell Lipton Rosen & Katz  
Weil Gotshal & Manges

### Tier 2

Akerman  
Akin Gump Strauss Hauer & Feld  
Aliant  
Alvarez & Marsal, Taxand US  
Andersen Tax  
Aptis Global  
Caplin & Drysdale  
Cherry Bekaert  
Covington & Burling  
Debevoise & Plimpton  
Fried Frank Harris Shriver & Jacobson  
Gibson Dunn & Crutcher  
Grant Thornton  
Latham & Watkins  
Morgan Lewis & Bockius  
Norton Rose Fulbright  
Paul Hastings  
Paul, Weiss, Rifkind, Wharton & Garrison  
Shearman & Sterling  
Sidley Austin  
Simpson Thacher & Bartlett  
Steptoe & Johnson  
Thompson & Knight  
Weaver  
White & Case  
Wilson Sonsini Goodrich & Rosati  
Winston & Strawn

## VENEZUELA



### Tier 1

Baker McKenzie  
Deloitte  
D'Empaire Reyna Abogados  
Norton Rose Fulbright

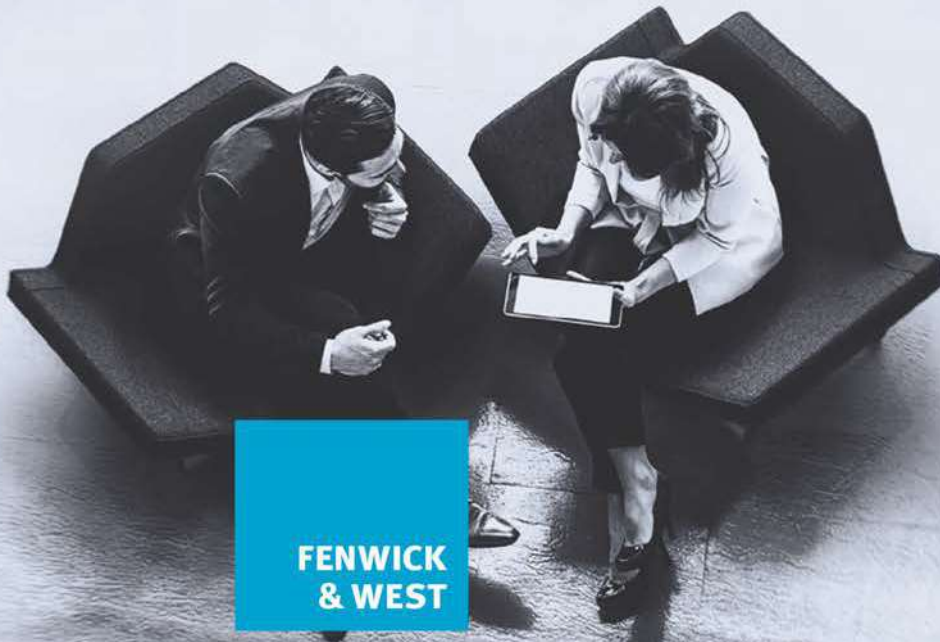
### Tier 2

KPMG  
Mendoza Delgado Labrador & Asociados (EY)  
PwC  
Rodríguez & Mendoza  
Taxand Venezuela  
Torres Plaz & Araujo

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- Awarded San Francisco/Silicon Valley Tax Firm of the Year nine times in 12 years
- Named as First Tier in World Tax (2019)
- Named as First Tier in World Transfer Pricing (2019)
- Eight of our partners are recognized in ITR's *Tax Controversy Leaders*



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& WEST**

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# Tax advisory survey: Asia-Pacific

## AUSTRALIA



### Tier 1

Deloitte  
EY  
Greenwoods & Herbert Smith Freehills  
King & Wood Mallesons  
KPMG  
PwC

### Tier 2

Allens  
Ashurst  
Baker McKenzie  
Clayton Utz  
MinterEllison

## CHINA



### Tier 1

Baker McKenzie  
Deloitte  
DLA Piper  
EY  
KPMG  
PwC

### Tier 2

FuJae Partners  
Grant Thornton  
Hendersen Taxand, Taxand China  
Hwuason Lawyers  
JunHe  
King & Wood Mallesons  
O'Melveny & Myers  
WTS Global  
Zhong Lun Law Firm

## HONG KONG



### Tier 1

Baker McKenzie  
Deloitte  
EY  
KPMG  
PwC

### Tier 2

Clifford Chance  
Deacons  
DLA Piper  
Quantera Global

## INDIA



### Tier 1

Deloitte  
Dhruva Advisors  
EY  
KPMG  
PwC

### Tier 2

BDO India  
Cyril Amarchand Mangaldas  
DHC  
Economic Laws Practice  
Grant Thornton  
Khaitan & Co  
Lakshmikumaran & Sridharan  
Majmudar & Partners  
Shardul Amarchand Mangaldas & Co  
Sudit K Parekh & Co  
TP Ostwal & Associates

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KPMG China's trusted tax professionals understand the regulatory transformation and growth dynamics driving China's ongoing economic development, and the unique opportunities and challenges this brings. As a testament to the firm's technical expertise and unsurpassed practical insight, the International Tax Review has once again named KPMG China as a Tier 1 Tax Advisory Firm in China for 2019 - the sixth occasion on which the firm has received this recognition.

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## INDONESIA



### Tier 1

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Hadiputranto, Hadinoto & Partners  
KPMG  
PB Taxand, Taxand Indonesia  
PwC  
SF Consulting

### Tier 2

DDTC  
GNV Consulting  
MUC Consulting Group  
RSM Indonesia

## JAPAN



### Tier 1

Baker McKenzie  
Deloitte Tohmatsu Tax  
Ernst & Young Tax Co  
KPMG  
Nagashima Ohno & Tsunematsu  
PwC Japan Group

### Tier 2

Anderson Mori & Tomotsune  
Grant Thornton Taiyo  
Kojima Law Office, Taxand Japan  
Mori Hamada & Matsumoto  
Nishimura & Asahi  
Tokyo Kyodo Accounting Office  
Withers Japan, Zeirishi Houjin



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Tel: 03-5219-8777 Fax: 03-5219-8778 Email: info@tkao.com Website: www.tkao.com

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#### ■ Structured Finance

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## MALAYSIA



### Tier 1

Deloitte

EY

KPMG

PwC

Shearn Delamore & Co

### Tier 2

Axcelasia, Taxand Malaysia

Baker Tilly Monteiro Heng Tax Services

Lee Hishammuddin Allen & Gledhill

Raja Darryl & Loh

Wong & Partners

## NEW ZEALAND



### Tier 1

Bell Gully

Chapman Tripp

Deloitte

EY

KPMG

PwC

Russell McVeagh

### Tier 2

Buddle Findlay

Grant Thornton

MinterEllisonRuddWatts

Simpson Grierson

## PHILIPPINES



### Tier 1

Isla Lipana & Co

Navarro Amper & Co

RG Manabat & Co

SyCip Gorres Velayo & Co

### Tier 2

Baniqued Layug & Bello

Du-Baladad and Associates

Quisumbing Torres

Salvador & Associates, Taxand Philippines

Zambrano Gruba Caganda & Advincula

## SINGAPORE



### Tier 1

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Baker McKenzie, Wong & Leow

Deloitte

EY

KPMG

PwC

Wong Partnership

### Tier 2

BDO Tax Advisory

Drew & Napier

Withers KhattarWong, Taxand Singapore

## SOUTH KOREA



### Tier 1

Deloitte Anjin  
Kim & Chang  
Samil PwC  
Samjong KPMG

### Tier 2

EY  
Yulchon

## TAIWAN



### Tier 1

Deloitte  
EY  
KPMG  
PwC

### Tier 2

Baker McKenzie  
Grant Thornton  
Lee & Li

## VIETNAM



### Tier 1

Deloitte  
EY  
KPMG  
PwC

### Tier 2

Baker McKenzie  
DFDL  
Grant Thornton  
VDB Loi

# Tax advisory survey: Europe, Middle East & Africa

## AUSTRIA



### Tier 1

Deloitte

EY

KPMG

Leitner & Leitner

PwC

### Tier 2

Baker McKenzie

Bpv Hügel

Dorda Brugger Jordis

Freshfields Bruckhaus Deringer

TJP-Oaklins Group

Wolf Theiss

## BALTIC STATES (Estonia, Latvia and Lithuania)

### Tier 1

Cobalt

Deloitte

EY

KPMG

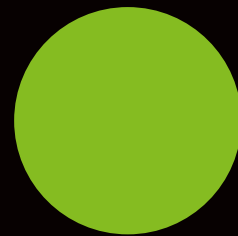
PwC

Sorainen

### Tier 2

Ellex

TGS Baltic



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## BELGIUM



### Tier 1

Deloitte  
 EY  
 KPMG  
 Liedekerke Wolters Waelbroeck Kirkpatrick  
 Linklaters  
 Loyens & Loeff  
 PwC

### Tier 2

Baker McKenzie  
 Freshfields Bruckhaus Deringer  
 Mayer Brown  
 Stibbe  
 Tiberghien

## CYPRUS



### Tier 1

Deloitte  
 EY  
 KPMG  
 PwC

### Tier 2

Baker Tilly South East Europe  
 Chrysses Demetriades & Co  
 Consulco  
 Elias Neocleous & Co  
 Eurofast Taxand, Taxand Cyprus

## DENMARK



### Tier 1

CORIT Advisory  
 Deloitte  
 EY  
 KPMG Acor Tax  
 Plesner  
 PwC

### Tier 2

Bech-Bruun, Taxand Denmark  
 Bruun & Hjejle  
 Horten  
 Kromann Reumert

## FINLAND



### Tier 1

Alder & Sound  
 Deloitte  
 EY  
 KPMG  
 PwC

### Tier 2

Borenus, Taxand Finland  
 Hannes Snellman  
 Roschier

FRANCE **Tier 1**

Arsene Taxand, Taxand France

Bredin Prat

CMS Bureau Francis Lefebvre

EY

Fidal

Taj – Deloitte

**Tier 2**

Allen &amp; Overy

August &amp; Debouzy

Baker McKenzie

Clifford Chance

De Pardieu Brocas Maffei

DLA Piper

Freshfields Bruckhaus Deringer

Gide Loyrette Nouel

Linklaters

Mayer Brown

PwC Société d'Avocats

GERMANY **Tier 1**

Deloitte

EY

Flick Gocke Schaumburg

PwC

**Tier 2**

Allen &amp; Overy

Baker McKenzie

Baker Tilly

Freshfields Bruckhaus Deringer

Gleiss Lutz

Hengeler Mueller

KPMG

Linklaters

NERA

P+P Pöllath + Partners

WTS Germany

GREECE **Tier 1**

Deloitte

EY

KPMG

PwC

Zepos &amp; Yannopoulos, Taxand Greece

**Tier 2**

Bernitsas Law Firm

Dryllerakis &amp; Associates

Koutalidis Law Firm

Photopoulos &amp; Associates

UnityFour

GULF COOPERATION COUNCIL **Tier 1**

Cragus Group

Deloitte

EY

KPMG

PwC

**Tier 2**

M/HQ

Stibbe

Withers

## IRELAND



### Tier 1

A&L Goodbody  
 Arthur Cox  
 Deloitte  
 EY  
 KPMG  
 Matheson  
 PwC  
 William Fry, Taxand Ireland

### Tier 2

Baker Tilly Hughes Blake  
 Grant Thornton  
 Maples & Calder  
 Mason Hayes & Curran  
 McCann FitzGerald

## ISRAEL



### Tier 1

Deloitte  
 EY  
 Gornitzky & Co  
 Herzog Fox & Neeman  
 PwC  
 Shekel & Co

### Tier 2

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 Fahn Kanne & Co  
 Goldfarb Seligman & Co  
 KPMG  
 Meitar Loquornik Geva Leshem Tal  
 S Horowitz & Co  
 Yigal Arnon & Co

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BonelliErede  
 Chiomenti  
 EY  
 KPMG  
 Maisto e Associati  
 Studio Tributario e Societario (Deloitte)  
 Valente Associati GEB Partners / Crowe Valente

### Tier 2

Allen & Overy  
 Baker McKenzie  
 Belluzzo & Partners  
 Bernoni Grant Thornton  
 Fantozzi & Associati Studio Legale Tributario, Taxand Italy  
 Freshfields Bruckhaus Deringer  
 Hager & Partners  
 Salvini Escalar & Associati  
 Studio Tributario Associato Facchini Rossi & Soci  
 Tremonti Romagnoli Piccardi & Associati

## LUXEMBOURG



### Tier 1

Allen & Overy  
 Arendt & Medernach  
 Baker McKenzie  
 Deloitte  
 KPMG  
 Loyens & Loeff  
 PwC

### Tier 2

ATOZ, Taxand Luxembourg  
 Bonn Steichen & Partners  
 Clifford Chance  
 EY

## MALTA

**Tier 1**

Avanzia Taxand, Taxand Malta

Deloitte

EY

KPMG

PwC

**Tier 2**

Fenech &amp; Fenech Advocates

## NETHERLANDS

**Tier 1**

Baker McKenzie

Deloitte

EY

Freshfields Bruckhaus Deringer

KPMG Meijburg &amp; Co

Loyens &amp; Loeff

PwC

**Tier 2**

Allen &amp; Overy

Atlas Tax Lawyers

BDO

Clifford Chance

De Brauw Blackstone Westbroek

Grant Thornton

Ryan

Stibbe

Taxand Netherlands

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EY  
KPMG  
PwC  
Thommessen

Wiersholm

### Tier 2

Arntzen de Besche  
BDO

## POLAND



### Tier 1

Deloitte  
EY  
KPMG  
MDDP  
PwC

### Tier 2

Baker McKenzie  
Crido Taxand, Taxand Poland  
Dentons  
DLA Piper  
Grant Thornton  
Linklaters



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## PORTUGAL



### Tier 1

Deloitte  
EY  
Garrigues, Taxand Portugal  
KPMG  
Morais Leitão Galvão Teles Soares da Silva & Associados  
NGMS & Associados – Andersen Tax & Legal  
PwC  
Rogério Fernandes Ferreira & Associados  
Uría Menéndez – Proença de Carvalho  
Vieira de Almeida & Associados

### Tier 2

Abreu Advogados  
CMS Rui Pena & Arnaut  
Cuatrecasas  
Grant Thornton  
PLMJ  
Ricardo da Palma Borges & Associados

## RUSSIA



### Tier 1

Baker McKenzie  
Deloitte  
Dentons  
EY  
KPMG  
Pepeliaev Group, Taxand Russia  
PwC

### Tier 2

BDO Unicon  
Bryan Cave Leighton Paisner  
CMS Russia  
Egorov Puginsky Afanasiev & Partners  
FBK Legal  
Sameta  
Taxology

## SOUTH AFRICA



### Tier 1

Deloitte  
ENSafrica, Taxand South Africa  
EY  
KPMG  
PwC  
Webber Wentzel

### Tier 2

Bowmans  
Cliffe Dekker Hofmeyr  
Fasken Martineau  
Grant Thornton  
Werksmans Attorneys

## SPAIN



### Tier 1

Baker McKenzie  
Cuatrecasas  
Deloitte  
EY  
Garrigues, Taxand Spain  
KPMG  
Landwell  
Uría Menéndez

### Tier 2

Freshfields Bruckhaus Deringer  
Grant Thornton  
GTA Villamagna  
Latham & Watkins  
PwC

## SWEDEN



### Tier 1

Deloitte

EY

KPMG

Mannheimer Swartling

PwC

### Tier 2

Grant Thornton

Skeppsbron Skatt, Taxand Sweden

Svalner

Vinge

## SWITZERLAND



### Tier 1

Deloitte

EY

Homburger

KPMG

Oberson Avocats

PwC

Tax Partner, Taxand Switzerland

### Tier 2

Lenz & Staehelin

MME Legal | Tax | Compliance

Pestalozzi

Schellenberg Wittmer

Tax Expert International

Walder Wyss

## TURKEY



### Tier 1

Deloitte

EY

KPMG

Mazars Denge

PwC

### Tier 2

BDO Denet

Centrum Auditing & Consulting

Erdikler, Taxand Turkey

Esin Attorney Partnership (Baker McKenzie)

WTS & Çelen

## UKRAINE



### Tier 1

Baker McKenzie

Deloitte

EY

KPMG

PwC

Sayenko Kharenko

WTS Tax Legal Consulting / KM Partners

### Tier 2

Asters

Avellum Partners

Dentons

DLA Piper

International Legal Center EUCON

Law Offices of OMP

# UNITED KINGDOM



## Tier 1

Allen & Overy  
Baker McKenzie  
Clifford Chance  
Deloitte  
EY  
Freshfields Bruckhaus Deringer  
Grant Thornton  
KPMG  
Linklaters  
PwC  
Slaughter and May

## Tier 2

Alvarez & Marsal, Taxand UK  
Ashurst  
Bryan Cave Leighton Paisner  
DLA Piper  
FTI Consulting  
Herbert Smith Freehills  
Hogan Lovells  
Latham & Watkins  
Macfarlanes  
Mayer Brown  
Norton Rose Fulbright  
Paul Hastings  
Pinsent Masons  
Simmons & Simmons  
Skadden Arps Slate Meagher & Flom  
Sullivan & Cromwell