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BarZvi & BenDov
LAW OFFICES



The law firm of Bar-Zvi & Ben-Dov was founded in 2006 by Eyal Bar-Zvi, an attorney, economist and holder of a master's degree in law, a recognized expert in corporate governance, start ups and high-tech – and Yariv Ben-Dov, an attorney, economist and veteran businessman with a deep understanding of global markets, inter-company transactions and transfer pricing, with the aim of providing outstanding, responsive and practical legal and transfer pricing services.

ATTORNEYS AT LAW

Bar-Zvi & Ben-Dov clients include international corporations, medical and high-tech start-ups, communication and media companies, venture capital firms and traditional industries.

The practice provides the range of services typical of the largest firms, delivered in accordance with a "boutique firm" work ethic that stresses cost efficiency, timelines and personal commitment.

As a boutique law firm, Bar-Zvi & Ben-Dov prides itself on working closely with its clients, and keeping them fully apprised of developments. The firm guides its clients' business and economic dealings, understanding their needs for precision, efficiency and discretion.

In addition to their legal education, our attorneys also have practical experience and academic background in finance and IT. The unique advantage of bringing the financial perspective to each transaction, provides our clients with a practical advice that fills in key gaps found in so many transactions. Our clients benefit from our ability to quickly get to the bottom line of their legal questions and successfully assist them with their challenges.

We, at Bar-Zvi & Ben-Dov, believe that in the modern age of legal practice, our services should be not only excellent but also accessible to our clients. We offer our wealth of experience and skill, at a no-nonsense, cost-effective approach, together with a strong commitment to a close and personal client service.

Bar-Zvi & Ben-Dov offers the most comprehensive guidance on international transfer pricing.

The firm's outstanding command of global requirements has resulted in a 100% acceptance rate of its studies by worldwide tax authorities, a position that is unmatched by any other firm.

TRANSFER PRICING

EXPERTS

The firm's outstanding command of global requirements has resulted in a **100% acceptance rate** of its transfer pricing studies by worldwide tax authorities, a position that is **unmatched by any other firm**. We approach transfer pricing from a holistic perspective covering economics, legal, tax, management control, finance and cost accounting.

We act as a transfer pricing "one stop shop", providing our clients with country-specific preparation of the required studies, intercompany agreements, tax planning, economic implementation, and the formulation of a transfer pricing policy.

The firm was recently chosen to be the Israeli member of the worldwide group Transfer Pricing Associates, and represents both private and publicly held multinationals, from a wide variety of industry verticals.

Bar-Zvi & Ben-Dov possesses a great deal of unique, hands on experience with the most complex transfer pricing matters around the globe, and has successfully handled transfer pricing challenges and audits in over 30 countries. **Our unique experience allows us to address the particular needs of each industry.**

Our model allows us to provide transfer pricing services on a professional and hands-on basis, wherever and

whenever our clients operate around the world.

The partners at Bar-Zvi & Ben-Dov are frequently invited to participate as keynote speakers at tax conventions in North America and Europe, and serve as hosts to Israel's annual professional conference on transfer pricing, together with the Israeli Export Institute.

Transfer pricing is one of the main "targets" of tax authorities worldwide. As part of the international Transfer Pricing Associates group, we are able to **impeccably document and protect your international transfer pricing**".

Our services include: preparing, defending and managing global transfer pricing documentation (including intercompany agreements and transfer pricing policy); implementation of all intra-group service charges, management of international transfer pricing risks; design and implementation of research and development cost sharing agreements; advance pricing agreements with the tax authorities, and international benchmarking.

a member of Transfer Pricing Associates



Located in the heart of the dynamic and fast paced Tel-Aviv business district, Bar-Zvi & Ben-Dov represents both international and local business clients, providing them with outstanding, responsive and practical legal and transfer pricing services.

CORPORATE LAW



Keeping a deal moving forward can be challenging. That is why at Bar-Zvi & Ben-Dov we are working hard to understand our clients' business, alongside with the different challenges, risks, and opportunities associated with each and every step of the road.

The firm combines first-rate legal leadership with personal responsibility. Our services are delivered in accordance with work ethic that stresses cost efficiency, timeliness and personal commitment.

The firm's professionals counsel clients through all stages of the corporate lifecycle, from the initial establishment of a corporation, through the raising of capital, growing to be a full scale corporation, and on to the M&A or IPO stage. Our attorneys are often called upon to advise boards of directors and independent committees on corporate governance, interested party transactions, and shareholder controversies.

Our legal, financial and technological background provides indispensable advice. Every single attorney and intern working with us has an additional education besides her legal degree, most commonly economics,

information technology and management. Enthusiastic about technology, Bar-Zvi & Ben-Dov represented both private and public entities (including start ups and entrepreneurs) in investment agreements, distributorship agreements, R&D agreements, term sheets, shareholders agreements, structuring joint ventures, etc. The firm has outstanding experience in structuring investment transactions, and in performing M&A transactions.

In addition to its exceptional expertise in transfer pricing, corporations and start-ups, Bar-Zvi & Ben-Dov maintains a lively general practice, offering its clients a comprehensive range of services. Working with clients of all types, the firm provides the strategic vision, creative support and professional follow-through needed to overcome legal challenges and achieve client wins.

Yariv Ben-Dov

Prior to co-founding Bar-Zvi & Ben-Dov in 2006, Yariv Ben-Dov served as the Transfer Pricing Manager and as the Head of the Transfer Pricing Unit in Teva Pharmaceutical Industries Ltd., a global pharmaceutical giant (with over 150 subsidiaries worldwide and over US\$ 14 billion revenues in 2009) and was responsible for all of the transfer pricing aspects of the worldwide Teva Group.

Today, Yariv counsels both small start ups and multinational conglomerates on their transfer pricing matters, including multinationals which have no activity in Israel but which have approached the firm based upon his sterling reputation in the field. Yariv has **deep and unique knowledge in all transfer pricing methods and aspects**, the result of him having worked both as an internal transfer pricing manager and as an expert advisor. Yariv is highly appreciated in this

field and is experienced in all the aspects of intercompany transactions, in the preparing of international transfer pricing studies, the implementation of structures for tax-efficient ownership of various forms of intellectual property and the drafting of intercompany agreements. Yariv has published articles in the subject of transfer pricing and has been asked to keynote as an expert in transfer pricing at several conventions in Israel, Europe and the US. Prior to his role as the Transfer Pricing Manager of Teva, Yariv served as the financial manager of the IT Division in the Teva Group, where his economic, business and IT education and skills helped to successfully implement different business strategies. Yariv is also teaching the first Israeli academic course on transfer pricing, in the Haifa University Faculty of Law. Yariv speaks Hebrew, English, French and Italian, and has often advised global clients in their local language.



attorneys
at law

FOUNDERS

Eyal Bar-Zvi

Eyal Bar-Zvi specializes in the fields of corporate law and governance, start-ups, intercompany agreements, securities, M&A, and high-tech investments. His extensive and unique practical expertise, together with his academic background, distinguishes him as an excellent corporate attorney. Eyal is experienced in advising companies from the Start-Up stage through the M&A or Initial Public Offering, with regard to various corporate and commercial matters, such as founders agreements, term sheets, joint ventures, marketing and distributorship agreements, Employee Stock Options Plans, debt securitization, and other complex commercial matters. Eyal is a creative, comprehensive and most importantly—trustworthy attorney, who has earned a sterling reputation

among the firm's clients, by remaining true to the firm's core values: integrity, attention to detail, and personalized attention. Eyal has frequently advised entrepreneurs and shareholders on very complex transactions, and has also represented Israeli and foreign investors in connection with investment transactions, involving both equity and debt securities. Eyal is an adjunct professor in the Haifa University Faculty of Law, where he teaches a course in Securities Law and a course in Mergers & Acquisitions. Prior to co-founding Bar-Zvi & Ben-Dov, Eyal worked for five years in the offices of Prof. Gross, Kleinhendler, Hodak, Halevy, Greenberg & Co., where he worked directly with the firm's founder, Prof. Joseph Gross. Eyal speaks Hebrew, English and German

BarZvi & BenDov

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