

Łaszczuk

& W S P Ó L N I C Y

*We help companies achieve their business goals
by providing optimal legal solutions.*

*Our professional services, provided
by specialists in particular fields of law,
are directed to demanding corporate clients.*

We are an independent Polish law firm. We have been providing legal services to businesses since 1989.

Drawing upon our long experience and deep knowledge, we provide effective, secure and practical legal solutions. Our overriding aim is always the client's best interest.

Providing professional legal assistance requires full commitment to the client's matter and an understanding of the essentials of the client's business, needs and expectations. It is on this foundation that we build the relationship with our clients. Then we are able to help prevent problems from arising, and not just solve problems after they have arisen.

Our long-standing experience and the success we have achieved have secured us recognition as one of the leading law firms in Poland.

The firm has been recommended in several fields of law in consecutive annual rankings of law firms by the daily Rzeczpospolita and the monthly Forbes.

Advocate Maciej Łaszczuk, in the rankings by Rzeczpospolita, has on several occasions been recognized as a recommended lawyer in the fields of dispute resolution and tax law. In the rankings published by Forbes in 2006, 2007 and 2008 he was recognized as the best lawyer in Poland in litigation and arbitration.

The firm has also been recommended in a number of fields of law in the annual editions of the renowned publication Legal 500.

We cooperate with professional law firms in other countries. The firm or its lawyers are members of such international and domestic organizations as:

- International Bar Association
- Union Internationale des Avocats
- Association Internationale des Jeunes Avocats
- International Trademark Association
- Polish Society for European Law
- Polish Arbitration Association
- Advertising Law International
- Taxation Council at the Polish Confederation of Private Employers Lewiatan
- American Chamber of Commerce in Poland
- Scandinavian-Polish Chamber of Commerce

Thanks to these ties, we can better assist our clients, especially when it is necessary to take actions outside Poland or when knowledge of foreign law is required.

The firm's lawyers provide services in six practice groups:

- Dispute Resolution
- Real Estate
- Intellectual Property and New Technologies
- Tax Law
- Corporate and Competition Law
- EU Law

The work of each practice group is directed by the most experienced lawyers. If work on a project requires know-how in different fields, teams are composed of specialists belonging to different practice groups, as well as scholars, appraisers, patent attorneys and other experts.



Dispute Resolution Practice Group

The lawyers from this practice group assist in resolving disputes. That doesn't mean just representing clients in court; it means comprehensive dispute resolution. A thorough analysis helps to develop a dispute settlement strategy using the optimal approach for the specific situation. This will not always be a lawsuit. A dispute may often be more quickly and effectively resolved by negotiation, mediation or arbitration.

We assist in preparing a dispute resolution approach and defining a strategy for proceeding, selecting the appropriate tools, and then implementing the adopted goals via negotiations, mediation, representation before state courts or arbitration panels, and counseling.

Professional legal assistance in the field of dispute resolution requires special qualifications and skills. Apart from the knowledge of the given area of substantive law, procedural knowledge, experience in litigating and settling disputes, and the skill to develop and implement strategies that weigh the numerous factors that may affect the course and outcome of litigation are all required.

The optimal moment for considering the strategy for resolving possible disputes is when negotiating a transaction which may later become the subject of a dispute.

The members of the practice group have many years of experience in dispute resolution, acting as counselors, negotiators, mediators and arbitrators, as well as attorneys for the parties.

Advocate Maciej Łaszczuk, who directs the Dispute Resolution Practice Group, is the vice-president of the Polish Arbitration Association and an arbitrator in a number of permanent arbitration institutions.

Our services

Doing business in any field carries with it the risk of conflict. We act to help prevent conflicts as well as resolve them, for example through:

- advice on minimizing the risk of a dispute arising, whether involving civil, criminal, administrative or tax matters;
- assistance at the stage of drafting transaction documentation to create optimal conditions in the event that a dispute does arise;
- defining a dispute resolution strategy, whether litigation is in court or arbitration;
- representation before courts and arbitration panels, including alternative dispute resolution methods such as negotiation and mediation.

Our experience – examples

Our lawyers have many years of experience in resolving disputes, including:

- a protection program for renowned trademarks, involving comprehensive assistance and coordination of anti-infringement actions to defend the rights to well-known trademarks, representing holders in civil and criminal proceedings;
- representing clients in proceedings before the Polish Patent Office and administrative courts for cancellation of trademark registrations;
- representation of advertisers and advertising agencies in disputes related to advertising campaigns;
- representation of a pharmaceutical company in a judicial disputes concerning patent infringement;
- representation of clients from the food sector in litigation involving unfair competition in product labeling;
- representation of a company providing educational services in a dispute with a foreign partner concerning protection of the name of the business;
- defending members of the management board of a company from the packaging sector against allegations of trademark infringement;
- representation in tax and audit proceedings concerning VAT and excise tax in which the client's total exposure exceeded PLN 40 million;
- defense of financial management personnel facing criminal tax charges.

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Real Estate Practice Group

Professional legal advice concerning real estate transactions is not possible without excellent knowledge of the local market. Before investing in the real estate market, companies need to be familiar with local rules, customs and practices. This requires, among other things, addressing the issue of reprivatization claims existing in many parts of Poland, and participation in related judicial and administrative proceedings. By the same token, the main principles governing international real estate transactions are similar, whether the property is located in Paris, New York, Warsaw or Cracow.

Our lawyers are familiar with the specifics of the local Polish real estate market, and also have extensive experience advising foreign investors in real estate transactions.

This allows us to offer our clients comprehensive advice, seamlessly joining the local and international dimensions.

Our services

Our clients include institutional investors, real estate management firms, brokerage firms, and investors who acquire real estate or build facilities for their own business needs.

We advise on all legal issues related to real estate investment, project management and finance, including:

- structuring the legal form of investments to achieve commercial and tax goals;
- analysis of the legal status of real estate;
- obtaining permits where required by law for foreigners to acquire real estate;
- obtaining zoning permits, building permits, and occupancy permits;

- acquisition of land, buildings, and premises, particularly commercial premises, directly or through share transactions;
- negotiating and drafting contracts with architects, general contractors and other participants in the construction process, including turnkey construction contracts and contracts based on international standards such as FIDIC;
- drafting and negotiating agreements for lease and tenancy of real estate, including development of standard institutional lease contracts for investors;
- legal issues related to project finance, including negotiation of credit agreements and credit repayment security instruments;
- representation in disputes concerning real estate ownership, the construction process and other issues arising out of real estate transactions, in judicial and arbitration proceedings.

Our experience – examples

Our lawyers have many years of experience working for clients investing in the real estate market, in such projects as shopping malls, hotels, factories, office buildings and residential projects.

Transactions in which our lawyers have participated include:

- acquisition of three shopping malls in Poland worth approximately €120 million and advice on management of the malls, including development of a standard lease agreement and negotiation of particular leases for the needs of the shopping mall operator;
- construction of one of the largest cosmetics factories in Europe;
- construction of the headquarters building and customer service center for one of the leading cosmetics companies;
- construction of hotels operated by an international hotel chain;
- expansion of a shopping mall in Warsaw by more than 11,000 sq. m. of net space;
- construction and lease of multiplex cinema facilities;
- a project for expansion and renovation of apartment complexes;
- construction of an apartment complex in Warsaw of about 26,000 sq. m.;
- conclusion of credit agreements for refinancing commercial real estate acquisitions, worth approximately €100 million;
- conclusion of joint-venture investment agreements for construction of a mixed-use office, residential and retail building worth approximately €100 million;
- conclusion of a credit agreement for financing construction of a residential project worth approximately PLN 90 million.

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Intellectual Property and New Technologies Practice Group

The advice provided by the Intellectual Property and New Technologies Practice Group covers copyright law and intellectual property law (including the law of trademarks, patents and inventions), unfair competition, as well as regulations concerning defamation, personal data protection, media, advertising, pharmaceuticals, the Internet and other telecommunications networks.

Professional legal advice in the field of intellectual property requires close knowledge of European Union regulations, EU precedent and developments in EU legislation. We also offer clients a thorough knowledge of how the law works in practice, and of the procedures before Polish courts and administrative bodies.

The lawyers in the Intellectual Property and New Technologies Practice Group participate actively in the work of international organizations of IP specialists such as the International Trademark Association. We cooperate with other experts in the field in Poland and abroad, including fellow members of Advertising Law International, an international association of law firms specializing in advertising law.

Our services

We advise companies whose business is closely connected with intellectual property and new technologies, such as publishers, advertising agencies, and providers of telecommunications solutions and credit/debit card services. We also assist clients with business in other fields who require our assistance in the area of intellectual property and new technologies. Our work in the field includes such activities as:

- drafting and analyzing agreements related to transfer and licensing of IP rights – copyright, patents, rights to industrial designs, utility models and trademarks;

- advice on structuring transactions to secure effective acquisition of IP rights vital for the proper functioning and development of the client's business;
- legal assistance in optimizing clients' advertising and marketing functions, including:
 - evaluation of potential legal risks and conflicts of proposed advertising and marketing campaigns and legal assistance in minimizing risks,
 - drafting contracts between participants in advertising campaigns,
 - assistance in managing conflicts;
- representation in civil, criminal and administrative proceedings involving infringement of intellectual property rights, assistance in choice of procedures and strategies to achieve optimal results in the given case;
- preparing comprehensive solutions for personal data protection issues;
- drafting and analysis of contracts related to e-commerce and other new forms for carrying out commercial transactions.

Our experience – examples

We have many years of experience providing legal assistance involving intellectual property and new technologies, in all forms of importance from the client's standpoint, for example:

- comprehensive programs for protection of renowned trademarks, including coordination of enforcement activities and representation of clients in criminal and civil proceedings and proceedings before the Polish Patent Office and administrative courts;
- representation of advertisers and advertising agencies in disputes related to advertising campaigns;
- representation of a pharmaceutical company in disputes involving patent infringement;
- representation of clients from the food industry – both as plaintiffs and as defendants – in unfair competition litigation related to product labeling;
- representation of a company offering educational services in a dispute with a foreign partner concerning protection of the business name;
- defense of members of the management board of a company from the packaging sector against allegations of trademark infringement;
- advice on introduction of new products onto the market, product labeling and advertising campaigns;
- advising a cosmetics distributor in negotiating contracts for sales system automation;
- comprehensive assistance in drafting licensing agreements as part of corporate group restructuring.

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Tax Law Practice Group

Tax law remains one of the fields with the greatest local distinctions, where local experience is of critical importance. We offer our clients this knowledge of Polish tax law and many years of experience in applying the law, together with thorough knowledge of European tax law, and with a fundamental understanding of Polish economic realities. This approach allows us to assist our clients in optimizing their tax strategies.

The Tax Law Practice Group provides services covering a broad range of tax law issues. We advise on selecting and implementing optimal tax structures for business entities and transactions. We advise on tax issues that come up on a day-to-day basis in the course of our clients' business, including tax aspects of contracts, real estate transactions, intellectual property rights and new technologies.

Our services

Most of our work focuses on legal issues related to VAT, excise tax, corporate income tax, and the business-related aspects of personal income tax. We also handle matters related to the tax on civil-law transactions, stamp duty, local taxes, customs duties, foreign-exchange law and social insurance.

The typical range of legal assistance offered by our Tax Law Practice Group includes:

- developing and implementing effective tax structures;
- strategic tax planning for companies and individuals doing business in Poland;
- preparing strategy and tactics during audits and tax proceedings;
- legal assistance and representation in audit and tax proceedings conducted by tax offices and tax audit offices;
- legal assistance and representation in tax cases before province administrative courts and the Supreme Administrative Court;
- planning tax strategies for employment (including employment of managers);
- analysis of tax effects of contracts (including leases, license agreements, managerial contracts, construction contracts and so on);
- tax analysis and effective tax strategies for corporate mergers and acquisitions;
- analysis of tax aspects of intellectual property and new technologies;
- current day-to-day advice on tax law issues;
- advice and legal representation in criminal tax matters.

Our experience – examples

Most of our clients are companies whose business requires our regular, ongoing advice on tax law. Our experience includes:

- representation in audit and tax proceedings concerning VAT and excise tax where our client was at a total risk of more than PLN 40 million;

- advising a foreign investor in acquisition of three shopping malls from one of the largest shopping mall groups in Poland;
- assisting a foreign investor in the construction sector in restructuring its group of companies in Poland;
- advising companies on tax aspects of licensing agreements and other contracts related to intellectual property and new technologies;
- defending financial management personnel facing criminal tax charges.

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Corporate and Competition Law Practice Group

Over the years, we have gained a wealth of experience in this field involving, among other projects, comprehensive legal services for many foreign investments in Poland. The services we offer in the Corporate and Competition Law Practice Group reflect both Polish law and European Union regulations.

Our clients are primarily foreign companies doing business in Poland directly or through subsidiaries. They include, among others, production and trading firms in the construction sector, FMCG, hotels, airlines, shopping malls, publishing houses and advertising agencies.

Our services

In the Corporate and Competition Law Practice Group, we advise our clients on all issues related to investments and the functioning of their businesses. We advise on such matters as:

- selection of the legal form for investments;
- establishing companies;
- regular, ongoing corporate management;
- transformation and merger of companies;
- liquidation, bankruptcy and arrangement proceedings;
- legal audit and restructuring of enterprises;
- drafting and negotiation of commercial contracts;

- review of planned transactions in light of competition law and representation in competition-related proceedings;
- filing required notices with public administrative authorities and obtaining permits and concessions necessary for carrying out particular types of business or specific transactions;
- representation in judicial, arbitration and administrative proceedings.

The Corporate and Competition Law Practice Group also provides advice on labor law. Our services in this area include:

- advice on creating and implementing the most favorable organizational models for clients involving employment law in the broadest sense, including company-wide employment solutions and restructuring;
- development of forms for documentation required by the labor law and review of internal regulations in place at a given employer, such as work rules, pay rules and rules for employee social benefit funds;
- drafting individual employment contracts and managerial contracts;
- representation in labor courts.

Our experience – examples

Our experience in the corporate and competition field cuts across many industry sectors and covers a wide variety of activities related to the creation, functioning and liquidation of business entities, such as:

- development and implementation of merger plans for companies belonging to international groups in the photographic sector;
- development and implementation of merger plans for companies belonging to international groups in the construction sector;
- comprehensive advice for a foreign investor establishing a joint venture with a Polish partner in the agricultural machinery sector;
- comprehensive advice for a foreign investor involving restructuring of Polish group companies in the cosmetics production and distribution sector;
- negotiating credit facilities of approximately €100 million for a foreign investor to refinance the acquisition of shopping malls;
- advice on establishment of an employee-owned company taking over the assets of a state-owned enterprise in the construction sector.

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EU Law Practice Group

Upon Poland's accession to the European Union, EU law became an integral part of the Polish legal system. Proper application of EU law is often crucial to implementation and success of commercial ventures.

For many years leading up to accession, our law firm took relevant aspects of EU law into consideration when advising our clients.

The experience we have gained allows us to effectively assist our clients in all matters where issues governed by EU regulations arise.

Our lawyers have rich experience gained over many years, both in Poland and abroad, working with EU institutions such as the European Court of Justice and the Court of First Instance.

Members of the practice group hold office in Polish and international associations of European law specialists (such as the Polish Society for European Law) and actively participate in the work of these organizations. They also include esteemed lecturers and authors of publications covering this field of law.

Our services

The lawyers from the EU Law Practice Group, in cooperation with lawyers from our firm specializing in other fields of law, provide wide-ranging and comprehensive services, covering in particular:

- advice on conformity of Polish law with EU law;

- developing strategies for resolving or preventing conflicts in cases that raise issues under EU law;
- representation before the state courts and public administration authorities in proceedings involving issues of EU law;
- representation before the European Court of Justice, the Court of First Instance, the Office for Harmonization in the Internal Market, and the European Commission, at all stages of proceedings;
- pursuing claims for damages arising from improper application of EU law;
- advice on investments and transactions from the perspective of EU law.

Our experience – examples

Our lawyers have rich experience advising on EU law. Their individual or team experience includes such matters as:

- representation of a client in proceedings initiated by petition to the European Court of Justice;
- representation of a client in proceedings initiated against it before the European Court of Justice;
- preparation of an opinion concerning the conformity of domestic law with *aquis communautaire*;
- preparation of an opinion concerning the conformity of a major investment process with EU law;
- counseling a foreign company on application of EU law by domestic courts and administrative authorities.

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Our offices are located in the Metropolitan building in the historic center of Warsaw, adjacent to the opera house and the Tomb of the Unknown Soldier. The building, which opened in 2004, was designed by the team of the prominent British architect Lord Norman Foster, and was recognized as the best new office building in the world for 2004 at the Cannes Real Estate Fair.

