Level International is an international advisory firm headquartered in the Netherlands. Our network provides comprehensive tax, legal and corporate advisory services. We cater to a wide variety of international businesses, start-ups, private equity and high net individuals.

We think and work cross-cultural to find optimal balance between international solutions and local execution for our clients. That is why you find us at the doorstep of foreign lands.

With tailor made solutions we support our customers with enlargement of their operations in overseas markets. We are fully committed to your goals since we are entrepreneurs ourselves. Where needed we act as certified fiscal agents.

Our global advisory platform provides international tax, transfer pricing, legal, notarial, corporate finance, advisory and outsourcing services. We focus on growth, balance sheet utilization, asset protection, international people and trade flows.

Level International is headquartered in Rotterdam with representative offices in Amsterdam and Istanbul. The founding partners each have over 25 years of practice under their belt at Fortune 500’s, Big 4 advisory, senior tax authority and OECD representation.
Robert provides international tax, structuring and tax leadership advice. From Turkey, he fosters exports to the EU and connects trade and capital partners. Robert holds an LLM of Leiden University, has about 30 years of truly international experience.

He started out at PwC Netherlands, followed by an assignment to PwC Caracas. By 2002, he switched to industry and was head of tax at LG-Philips Displays and JT International before he returned to advisory roles. He worked and lived in the Netherlands, Switzerland, USA, Venezuela and now in Turkey.

His leadership experience includes one of Japan's largest acquisitions, a ground breaking EU Court of Justice ruling, board memberships as well as investing in an innovative multi-media leadership development program.

Robert enjoys regatta sailing, mindfulness practices and speaks Dutch, English, Spanish, French and German.

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Ramazan provides international tax and transfer pricing services and advises numerous Turkish and foreign capital companies in these fields.

He served over a decade at Turkish Tax Authorities at central level. He was involved with drafting Turkish transfer pricing legislation. Ramazan represented Turkey at the OECD Working Party 6.

In 2013, he joined in PwC to manage a wide range of international tax projects.

Ramazan is the author of ‘Transfer Pricing Practices Guidelines’ and continues to publish articles regularly in Turkish and international well-known publications.

Ramazan holds an Advanced LLM in International Tax Law from Leiden University, a university degree from Anadolu University and obtained a CPA and Turkish Public Internal Auditor License.

Ramazan enjoys writing and travelling and speaks fluent Turkish and English.
Ozlem is legal counsel and director at Level International and specialised in corporate law issues including company formation. During her career, Ozlem has worked on corporation law to provide consultation about corporate foundation processes and assist her clients along the way. The consultation includes corporate foundation procedures, reporting obligations and employment issues.

In addition to the traditional employment issues such as termination agreements and payroll procedures, Ozlem has been working on the subject of employment regulations in Turkey focused on regulations of employment agreements, remote work, co-employment and work permissions for foreign employees.

Since successfully completed her internship in 2010, she is registered at Istanbul Bar. She has worked as a lawyer and legal counsel in leading law firms in Istanbul.

She has also represented her clients in the areas of contracts law, commercial law, labour law and provided legal consultancy to those clients she worked with. The areas of her expertise include corporate law including company formation, commercial law, information technology, e-commerce law, labour law and energy law.

She graduated from Istanbul University Faculty of Law and completed the Mediation Training in Istanbul University Continuous Education Center. Ozlem speaks English fluently.

Hazal was graduated from the Department of International Relations and Political Science in Istanbul Bilgi University.

After an internship at Labour Voices, a non-profit company that reports on protecting the rights of blue-collar textile workers and holding companies in the private sector accountable within the scope of labour rights, she continued her career at Ernst & Young (EY) in the Global Compliance Department.

During her period at E&Y Turkey, Hazal worked with both local and international clients operating multiple sectors. She primarily worked on corporate tax legislations. Besides, she actively attended tax compliance audits and compliance report preparations. Hazal continues her career as a “Senior Tax Consultant” at Level International and involves in international tax in and transfer pricing projects.

Areas of Expertise
- Tax auditing
- Accounting
- Financial reporting
- International tax
- Transfer pricing
Nuri graduated from Economics in the Faculty of Economics at Marmara University. Following his undergraduate education, he continued his master’s degree at the Social Sciences Institute of the same university and completed his master’s thesis on E-sports economy.

After his graduation, Nuri started to work at Deloitte Turkey. Nuri involved in many different projects and served international clients operating in industries such as automotive, healthcare, oil&gas, chemistry, machinery, energy, banking, and artificial intelligence. After his experience at Deloitte Turkey, Nuri joined Level International in May 2021 as senior consultant.

Nuri pursues his career at Level International to further specialize in transfer pricing and international tax fields. Nuri speaks English fluently.

Areas of Expertise

- Tax audit
- Financial reporting
- Transfer pricing
- International tax

Silan has graduated from the International Relations Department of the Faculty of Economics and Administrative Sciences at Kocaeli University.

She had administrative affairs experience through her internship at the Consulate General of the Turkish Republic of Northern Cyprus. While she was studying, she was active in different industries such as the service and education industries. She has well reporting, and good communication skills gained through her experiences.

She has started her career at Level International. Also, Silan has been involving international projects including transfer pricing and international tax consultancy. Silan mostly works with the multinationals and has been involved in numerous projects involving food, air conditioning, automotive, and many other industries. Silan enjoys writing and traveling and speaks fluent Turkish and English.

Areas of Expertise

- International tax
- Transfer pricing
- Financial reporting
CableRoad Fiscal Agents B.V. is a licensed VAT agent in the Netherlands. They focus on trade flows with the EU and help importers to cash flow savings. Under their government license, CableRoad orchestrates VAT deferred imports into the Netherlands / EU. They are specialized in bringing low volume-high value capital goods such as aircraft, corporate jets, and heavy equipment into the EU without pre-financing of VAT. They render services on transactions requiring expedited border crossing such as medicines, medical equipment and perishables.

Van Poppel Croonen Advocaten is a Dutch law firm, specialized in Dutch and international legal services. Partners at the firm provide services in commercial, contract, partnership, IT, IP, M&A, healthcare, pharma, employment, and trade union law. Van Poppel Croonen Advocaten is a growing firm with clear vision, mission, and solution orientation. The team does not shy away from litigation and has an active mediation practice.

Tinvento provides solutions to automate transfer pricing reporting, analysis of financial and tax data, and monitoring of tax compliance status at entity level.

Tinvento offers a comprehensive financial reporting and tax compliance management platform. The high-end solutions include TP analysis and CbCR reporting, intra-group services and related mandatory documentation. Tinvento offers SME’s, internationally expanding scale-ups, listed Holdings and divisions of MNEs cost-effective software that can be integrated with ERP systems. Tinvento functions with 5 different modules.

Our partner, PYGG Group combines three types of business: securities brokerage, corporate finance, and fiduciary services. Dependent on the needs, solutions are offered in combination or standalone.

PYGG is based in Curacao, licensed, and supervised by the Central Bank of Curacao & Sint Maarten, and the Dutch Caribbean Securities Exchange (DCSX). Clients include companies, foundations and (professional) investors.

PYGG’s clients reside worldwide, with the Dutch Kingdom, America’s, and Asia as important markets. To service the Chinese market, PYGG entered partnerships with Chinese professionals.
We have a highly experienced, diverse and international team who can listen to your needs, quickly evaluate options and offer an integrated tax and corporate solution at an attractive price.
The team at Level International works closely with tax leaders at multinationals, international finance teams, entrepreneurs, founders, private equity partners, fund managers and other decision makers. We offer solutions to leverage opportunities for growth in international taxation. Taxation includes payment of taxes and the hard work of compliance. Our services tailor to reducing tax charges and to derive benefits from being taxed with compliance processes. Turn taxation into a competitive advantage, is the motto we live by.

We provide consultancy in the following areas:

- Domestic tax law under double tax treaties
- Effects of OECD and BEPS transformative works
- International exchange of information, mandatory disclosures
- Capital, business and asset structuring
- European Union Tax Law and Brexit

**Double Tax Treaties**

We cover the following subjects:

- Permanent establishments for traditional and digital businesses
- Intangibles and royalties
- Capital and dividends and interest
- Permanent establishments, personal services and people remuneration
- Mitigation of double taxation, rulings and mutual agreement procedures
- Income from shipping, air and land transport,
- Capital gains and fund management
- Professional and intra group services
- Director’s fees and personal tax liabilities for artists and athletes
- Pension, annuities and social security pay-outs
- Derivatives and other income
OECD BEPS

Globally there is a clear trend to tax digital businesses. To avoid surprises, we evaluate your operations within the electronic trade from several perspectives: “permanent establishment”, “controlled foreign company income” and “transfer pricing”. The advice we issue always include trends of the OECD / BEPS Action Plans. Then we propose optimum net taxation solutions such that your business can continue to grow and adapt its business models over time. Competitive Effective Tax Rates in digital economy require forward thinking, acceptance of increasing tax burdens and contemporaneous adjustment of operational models.

At Level International we carefully evaluate the cross section of short, mid and longer-term financing plans, current and anticipated (OECD / BEPS) regulations. Then we propose solutions of compliance and effective group financing strategies with maximized interest deductions.

Doing business across borders, often raises the question “Do we have a taxable presence in foreign lands?” We support our clients in evaluating whether foreign tax filings must be made for electronic trade with in-country warehousing, dispatchment, customer service activities. We advise on local tax declarations and VAT compliance.

Taxation of IP has increased focus of OECD and many Taxing Authorities. This vast and complex arena has traditionally been exploited to reduce Effective Tax Rates of international groups. Digital business has traditionally been extremely low taxed. With increased scrutiny OECD, Finance Ministries across the globe aim to increase taxation on IP and Digital Economy. At Level International we are not surprised. With our services we provide agile solutions, competitive tax rates. We aim to unburden company valuation multiples for start and scale-ups from excessive IP and Digital Economy taxes. Our process is robust and asserts:

- To which legal entity an intangible asset belongs
- Any difference between legal and economic ownership
- Functional analysis of IP exploitation across a supply chain
- The economic realities of the operations of the IP owner entities
- Contracts
- OECD / BEPS Action Plan compliance
- Existing Transfer Pricing studies and supporting documentation, incl. ERP assessment
The OECD has identified certain traditional tax planning tools and under the BEPS project deems those no longer acceptable. Our services include a review of existing or planned arrangements and proposals to unwind or restructure them.

- **Hybrid (legal) instrument and cross border taxation mismatches**
- **Income from tax haven and low tax entities**
- **Tax treaty protection by virtue of Limitation of benefit and principal purpose tests**
- **Artificial risk and capital allocations for construed transfer pricing benefits**

We know taxation is a subjective matter. Hence, we represent clients in direct communication with authorities to obtain Rulings, Advance Agreements, and if required appeals to arbitration. For the UK we have easy access to respected (tax) barristers.

**International Exchange of Information**

Almost all countries apply automatic exchange of information on different subjects. These exchanges aim to force transparency by taxpayers in their country of residency. These Common Reporting Standards (CRS) were introduced in 2017 and are gradually becoming the norm across the world.

Complying with the automatic exchange of information rules imposes serious compliance and potential liabilities on MNE Groups and their subsidiaries, individuals as well as certain tax advisors.

We are of the opinion these reporting standards can be turned into value drivers. The work required can be used for improvement of cross functional collaboration, team work and a process redesign may make your organization less dependent on consultants. Equally, dialogue with tax authorities may be improved such that tax planning 2.0 becomes a possibility. With a mindset of Growth through Compliance we help our clients to get a return on tax compliance beyond a mere license to operate.

- **We help to navigate CRS, CbCR and EU exchange of information rules (e.g. DAC6)**
- **We assist to prepare CbCR filings and can propose tax technology solutions**
- **We help tax and finance leaders to derive value from intra-organization processes**
Investment, Asset, Business and Capital Structuring

Level International offers full support for Capital, Debt, IP and other Investment structuring and re-structuring. We have tested M&A experience. We are versed on start and scale up challenges as we are with tax, corporate finance and governance challenges of mature and fading businesses.

We assist our clients with:

- Determining operating and restructuring models
- Designing, sanitizing and implementing international operating and holding structures
- Debt, Equity, Mezzanine financing and royalty arrangements
- Holding and Fund structures
- Tax effective supply chains and market penetration models
- M&A, divestment and re-financing

European Union Law

Having been at the forefront of EU law cases and operating models for decades. We have know-how to optimize and weather proof business models from EU laws. Often, local legislation conflicts with EU principles. The gaps either grant opportunities or cause risks. Our platform can assist you with:

- Capturing EU law opportunities
- Minimizing risks and uncertainties of local and EU law conflicts
- Mandatory disclosure compliance
- EU entities, cross country mergers and de-mergers
- Cross border transfer of losses and deductions
- Clarity on exit taxes when relocating a business within or beyond EU
- Intra EU VAT and VAT upon entry into EU
- Brexit
We prepare transfer pricing documentation and studies in accordance with the latest OECD and in-country documentation requirements. The three-tiered documentation approach as familiar to us. When preparing TP strategy, studies and documentation, we encourage our clients to simultaneously conduct cross functional team work improvement such that robustness of documentation is enhanced, tax audits are managed with ease and tax rulings are more obtained on attractive financial and operational terms. We encourage our clients to proactively leverage this compliance burden for tax risk as well as operating expenses reduction.

We are equipped to prepare:

- Master files
- Country-by-Country Reporting
- Transfer pricing forms
- Local files
- Benchmarking studies and Comparability analysis

Documentation services of Level International are fully integrated as shown:
TP Consultancy

Before preparing documentation, we conduct a quick scan and comprehensive transfer pricing risk and opportunity assessment. We assess areas for value creation, risk reduction, opex reduction, enhanced team work and possibilities to strike pro-active agreements with local tax authorities. We find transfer pricing can become a neutral topic for a variety of teams to work together on. Thus, we turn TP into a value driver. We offer:

- TP due diligence
- TP health check
- TVR, TP value and risk analysis
- Business Model and TP alignment study
- Policy adherence checks
- In-group service analysis and economic benefit test
- Internal TP audit and statutory, corporate accounting and ERP reconciliation
- Customs valuation and TP value versus risk assessment

Transfer Pricing Technology Services

Through Tinvento technology solutions, our clients can:

- Monitor intercompany transactions
- List all intercompany transactions
- Add external benchmarking results and compare actual results
- Compare the target and actual profitability of group companies
- Calculate adjustment ratios and amounts for transactions
We are connecting your business with our selected partners to bring you best quality of legal, notarial and all corporate governance services.

The Level International organization coordinates with network partners in the fields of civil, contract, IP, banking, finance, e-commerce, trade, energy, aviation, maritime and immigration law. Our partners prepare contracts, notarial deeds, residency permit applications and are capable of presenting our clients in courts.

Our team orchestrates and leads in tax and TP projects to achieve comprehensive, fast, and effective solutions within the ever-changing business and legal landscape.

We also assist directors of legal entities to execute tax compliance and to obtain legal and tax opinions as required.

Having been board members and entrepreneurs ourselves, we know the importance of the legal angle. We have experience solving the puzzle to achieve compliant legal angles in real-time and at an acceptable level of expense.

For the Netherlands, Turkey and other selected jurisdictions the network partners provide notary services for incorporation of legal entities, inheritances and real estate transactions.
At Level International, our team coordinates or manages project on:

- **Company formations**
- **Accounting and book keeping**
- **Financial and corporate reporting**
- **Tax and social security filing**
- **Payroll services**
- **Corporate secretary services**

At Level International, we coordinate and orchestrate formation of legal entities, trusts, funds, partnerships and so on. We help our clients match requirements of tax law with legal, accounting and statutory reporting. We introduce clients to people and organization geared to propel our clients in business growth. We facilitate matching parties with genuine operational and economic substance. We assist internationally expanding businesses to establish sufficient local nexus to be entitled to the benefits of tax treaties.

For local accounting, bookkeeping, financial, corporate, (withholding) tax and transfer pricing reporting, we offer a set of services not only to comply but also to use this mandatory work for enhancement of the bottom line. Payroll and corporate secretarial services are typically outsourced. We assist management to oversee that work and to draw tax relevant conclusions. In the Netherlands we provide “30% ruling applications” for expats / individuals with Dutch salaries.
Doing business across borders at some point will have an impact on companies’ most precious asset, the workforce. Concerns typically raised are: “Can we hire personnel from abroad, what are the consequences of working in one country and living in another, what visa are required, what is the impact of foreign taxes due on the net salary, what does HR need to do, which laws are applicable, what is the posted workers Directive etc.

To help enterprises achieve such level of comfort and compliance and make sure every Euro spend on compensation counts, we offer our key services for;

- Cross-border employment tax advice and seamless integration in respective countries
- International payroll tax advice and assistance of local payroll teams or HR, and integration through payroll administrations
- Company obligations in cross-border employment situations
- Assignment contracts and employment agreements
- Process and policy design around a mobile workforce
- Equity based rewarding
- Compensation and benefits tax optimisation
- Expatriate taxation like 30%-ruling in the Netherlands (The 30%-ruling can be key to attract foreign talent and managing the employer’s cost level. We have a special agreement in place based on which the ruling could already be granted in two weeks. It’s crucial to consider the eligibility for the 30% ruling before the employee comes to the Netherlands.)
- Assessing International Social Security and application of A1 or CoC certificates
- Domestic payroll and expert advice around Dutch wage tax law
- Voluntary tax disclosure of private wealth
- Personal (income) tax advise; assessing residency, taxes on investment income and residential property
- Personal income tax return preparation
- Obtaining working visa
- Relocation and expat housing
- Other on-demand expat taxation and global mobility issues

It is our daily business to make sure the workforce is not bothered with taxes while the employer is compliant and employment conditions are set up in a tax efficient way.
Navigating the increasingly complex landscape of international trade has never been more challenging. In just the past few years, we have witnessed supply chain disruptions owing to:

- Trade wars between the United States and several of its leading partners;
- Brexit;
- an extended global pandemic;
- deepening automation and the continuing advancement of the digital economy;
- rising international shipping costs;
- the proliferation of non-tariff measures that are imposing trade costs on exporters;
- and the emergence of multiple free trade agreements across multiple regions.

Businesses seeking a competitive edge must remain abreast of these developments and tailor their strategies accordingly. Our offerings support your international business strategies, providing you with market information, tax planning, transfer pricing, tax compliance and other considerations.

Level-International’s Global Trade Desk provides services regarding:

- Investment opportunities, trading and market entry liaison services
- International Tax, Transfer Pricing, VAT, Excise, Customs Regulatory Advisory
- Supply Chain Strategy and Tax Governance
- Corporate and Indirect Tax and Transfer Pricing compliance
- Deferral of EU Import VAT under the Dutch Article 23 Fiscal Representation license
- Research publications and topic specific trade policy advisory

Mihir Torsekar publishes cutting-edge market research to help you better understand potential opportunities for trade and investments. Koen Slobbe and his team offer Direct and Indirect Fiscal Representation in the Netherlands allowing non-EU importers to bring goods VAT-free into the European Union. Koen also assists e-commerce operations with European VAT compliance on distance sales and related VAT free warehouses.

To structure international operations across legal entities or to be introduced to business development partners, Robert de Liefde and Ramazan Bicer offer their international tax, transfer pricing, corporate governance and trade liaison services.
Aligning a tax strategy, transfer pricing and operating model with ever evolving economic and geo-political developments, requires certain Mindset and Corporate Finance work. Equally, financing and cash repatriation plans, as well as adherence to thin cap and other tax rules sometimes requires liaison with financial institutions.

We are consulting on tax leadership, team effectiveness, business partner communications, gaining a return from tax accounting, compliance and planning efforts. We are geared to advice financing, inter-generational wealth transfer, M&A and deal making.

Pro-actively we aim to connect trade and business partners. For importations we obtain cash flow benefits on imports into the EU via Holland.

With selected partners we are consulting on international investments, inter-generational wealth transfer, M&A and deal making.

Choose a transaction, business model or next country for investment and we lead you in doing the rest.
LEVEL INTERNATIONAL ACADEMY

△ Trainings on
International Tax
Transfer Pricing

▷ Webinar & Webcasts

Our team conducts regularly free webinars and webcasts. Please join the mailing list and become part of the Level International Community.

We know the complexity of international tax and corporate governance can be overwhelming at times. Don't be disenchanted. You are not alone. Join us and together we make taxation a value driver.

▷ Publications
International Tax News & Bulletins
Articles & Suggestions
International Tax Literature