



Turning ideas into accomplishments

Athens | London

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Building bridges Opening windows

Who we are

At Machas & Partners, our aim and ambition is to be responsive to our clients' needs and business objectives with integrity, professionalism and the personal touch of a boutique law firm. We maintain strong relations, working closely side by side with our clients, not only as legal technicians, but more importantly, as partners. We stand out for our commercial pragmatism and pro-business approach bringing to the table not only our solid legal expertise, but also our proven and tested capacity to understand business perspectives and drive them forward.

We help with the broader issues with ingenuity and business acumen, bringing clients together where synergies and business opportunities exist and providing business counseling from the conception of a business idea all the way to its realization.

From Liverpool Station to Syntagma Station with one single fare



Where we are

Greece is a new economy in the making. Its impressive reforms are opening new investment opportunities that reward both first movers as well as investors who remained in Greece and rode the storm. That said, there is an abundance of attractive investment opportunities in a wide variety of sectors. Greece is set to see sustained growth in tourism, ICT, energy, environmental sciences, food, beverage and agriculture, logistics, and life sciences.

London is Europe's financial capital and the beating heart of the Single Market. The distinctive feature of the City is the pre-eminence of foreign financial firms. In this sense, London has become to finance what Wimbledon is to tennis: a place where the best international players come to compete. Having clustered together in London, financial firms have created large, liquid markets that drive large deals throughout Europe.

Given the renewed global interest, Machas & Partners Greece has based its success on the ability to look beyond

its own borders and act on behalf of foreign clients. We are rewriting the model of the full-service law firm; known for our unconventional and progressive thinking and our ability to manage complex cross border transactions and investments with ingenuity, business acumen and integrated solutions.

In order to achieve this, Machas & Partners UK was established in the City of London Office so as to be closer and more accessible to UK clients, helping them bridge the gap between their head office operations in London and their investment and business interests in Greece. Better and faster results are achieved by receiving a direct and personal service at home. The London Office is committed to working closely with clients in the UK, bringing to the table our proven and tested capacity not only to understand business perspectives but more importantly to drive them forward.

This is why Machas & Partners has achieved the status of "go to counsel" for foreign investors in Greece.

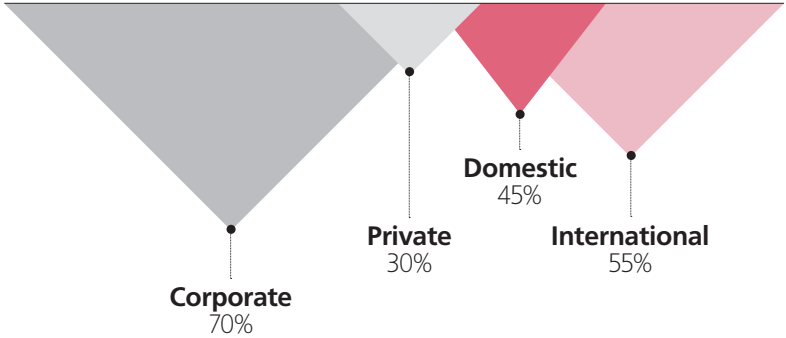


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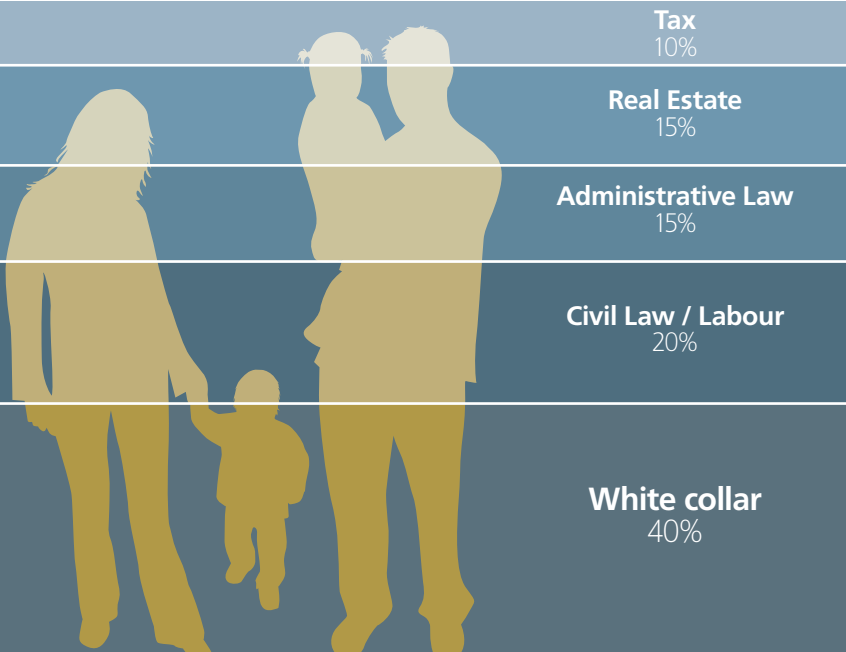
Unlike Greek weather, there is always a strong chance of rain when doing cross border business. Machas & Partners provides the needed protection to keep your suit dry.

P. Machas

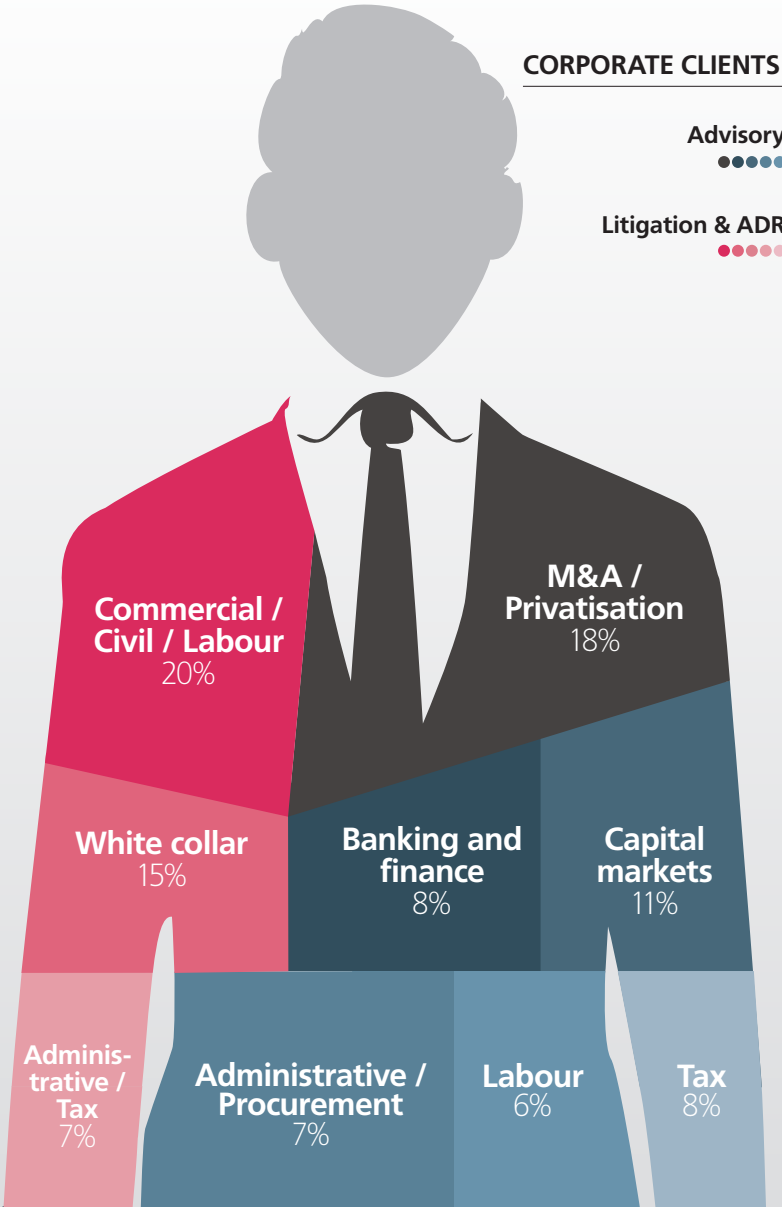
CLIENT BASIS



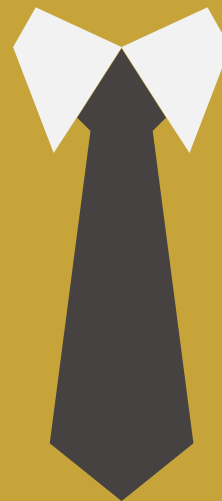
PRIVATE CLIENTS



CORPORATE CLIENTS



Corporate Client Services



Our values

Solutions

Unlike traditional approach, we don't value legalese. We raise legal issues only and to the extent that such issues present a risk or have a commercial / financial impact on the transaction in question. We have the expertise and contacts to ensure that every matter arising in the context of a transaction is conclusively dealt with and every risk mitigated in the most comprehensive and efficient manner.

Personal touch

In order to serve clients with the highest quality standards, we provide personalized solutions, tailor-made to the needs of the particular client, with the personal touch of a boutique law firm. Our clients receive direct and personal interaction that establishes a close and personal relationship, thus obtaining the best results. We handle our clients' affairs personally, with a partner-led approach, and we take all matters personal.

Integrity

We have four core principles that guide our legal practice: avoiding conflicts of interest, confidentiality, independence and maintaining professional integrity. We make sure that there is no conflict of interest before undertaking your engagement. We treat your matters and all information and documents supplied to us with utmost confidentiality and we take all necessary measures and precautions to safeguard this obligation. We willingly adopt and consistently apply the knowledge, skills and values of the legal profession in accordance with the highest standards to the benefit of our clients.

Pro-business approach

If you think that sitting with your lawyer is all about references to articles, case-law and clauses, it is time to reconsider. We value your time and are committed to always addressing your concerns from an "in-your-shoes" standpoint.

Practice areas

M&A

Planning in M&A transactions

M&A transactions are complex undertakings involving a multitude of parties and issues that require cooperation and coordination in order to get the deal through within a given deadline. Apart from the business and legal skills required, there is a third set of skills needed: the ability to efficiently steer the transaction and all people involved so that the deal can actually be closed at the envisaged date. Transactions which lack efficient planning tend to be postponed or even worse, fail. At Machas & Partners, we will ensure that all required resources are available from all stakeholders, we will define objectives and allocate responsibilities both within the firm's project team, as well as within those of the stakeholders, we will specify appropriate milestones and put in place effective control procedures in order to monitor progress and identify delays and obstacles in the execution of the plan. In the latter case, we take corrective measures as early as possible.

Why bother with due diligence?

This exercise is of key importance as it enables the buyer to fully understand and assess the value of the target's assets and liabilities, while factoring

in what affect risk will have on the overall value of the of the company. This helps the buyer strike the lowest possible price. When conducting a due diligence, we analyse all aspects of the business and assign importance, value and risk to each to arrive at a holistic valuation of the target. Together with our in-house financial and technical advisers, we ensure that you have all the information that will allow you to take the prudent, well-informed and cost efficient decision.

Compliance with regulations

Certain industries (telecoms, energy, banking, insurance, real estate etc.) are regulated by state or independent authorities, which safeguard that their operations are consistent with public interest and that investors are sufficiently protected. Often, the extent and vigor of such regulations can become a "show-stopper" for your intended investment. That is why it is vital to know beforehand the scope and impact of such regulations on your business endeavors. As we have long standing experience and relations with the respective public authorities, we have the business and technical know-how to provide you with reliable and tested solutions.

What is drafting all about?

Scripta manent, therefore one way or another you will need to put your agreement in writing. As you would expect from a leading law firm, we have an arsenal of track record documentation which we will customize for your particular needs and objectives. Sale and purchase agreements will include all you need so as to achieve closing (conditions precedent) and an all-aspect protection from any risks associated with the target and its operation as a going concern (indemnities). We will also have your counterparty certify the actual and legal condition of the target (reps & warranties) and promise to do or not to do things that would affect its value (positive and negative undertakings).

If you are on the sale side, we will ensure that you get the purchase price in a timely fashion and that you give only the promises and undertakings that are market practice for the type of transaction you want to implement. In addition, should you like to share ownership or other rights in the target, we will draft for you a shareholders' or other side agreement to give you all the protection you need, each time depending on which side of the deal you are sitting on. If, however, things don't go the way you had planned, we will make sure that there is a way out of the deal for you (termination).





Banking & Finance

Security package

In the current financial environment, banks are highly unlikely to lend monies in the absence of security to be provided by the borrower against its obligations under the loan. Typical security includes pledge or assignment by way of pledge over shares, assets and claims and also parent or third-party guarantees. In all cases, the parties will have to accurately describe the secured obligation and the event that triggers the security falling into default (events of default). If security is created under Greek law, banks can only satisfy their claim from the proceeds received following an auction sale of the secured asset.

Debt restructuring

Under the ongoing financial turmoil, businesses are keen to turnaround their indebtedness by refinancing their loans or agreeing to either pay off the loan immediately having first received a haircut or extending repayment of the loan. Credit institutions are willing to entertain such requests, provided however that additional security is given or that increased interest is agreed so that there is a premium on the revenue from the loan. We have the technical skills to ensure that the agreements, into which you will be entering, will reflect the actual financial circumstances relevant to your business and that you will be granted the financial means to fund the viability and continuing operation of your company.

Project finance

In project finance transactions, sponsors will provide equity and a syndicate of banks will grant a loan to a company against security on the project's assets. Banks will be able to assume control of a venture, if the project company has difficulties complying with the loan terms. To the extent that the financing affects long term investments -such as infrastructure, transportation, telecoms and mining- a project may be subject to a number of technical, environmental, economic and political risks in Greece. In the project agreement and all related documents, we will make sure to reflect joint-ownership structures to align incentives and deter any opportunistic behavior by any party involved in the project.

Securitization of trade receivables

If you want to achieve off-balance sheet treatment, you can sell (at a discount) your trade receivables to a third party assigned with collection of the same and, subject to adequate credit rating, arrange with banks or other investors to buy debt from an affiliated SPV in order for such debt to be ring-fenced from borrower's bankruptcy. Past practice has

suggested that the complexity inherent in securitization can limit investors' ability to monitor risk, and that competitive securitization markets with multiple securitizers may be particularly prone to sharp declines in underwriting standards. In addition, off-balance sheet treatment for securitizations coupled with guarantees from the issuer can hide the extent of leverage of the securitizing firm, thereby facilitating risky capital structures and leading to an underpricing of credit risk.

Corporate Finance

We provide assistance in connection with capital raising and we advise clients on a number of strategic initiatives including debt and capital structuring, as well as advising in strategic, operational, financial and capital needs of businesses. We address the full spectrum of financial and transactional challenges faced by companies, boards, private equity sponsors, creditor constituencies and other stakeholders. We have the capacity to assemble balanced teams of industry, financial and operational experts to develop and implement workable corporate finance solutions. We provide clients with access to domestic and international funds looking to assist Greek business with their corporate financing needs.



*Simplicity
is complex*

*Simple solutions
require
advanced
thinking*

Capital Markets

Securities regulation has evolved to one of the most complex areas of law and regulators are often involved in on-going discussions with companies. In IPOs and SPOs you will need to give full disclosure to the market. In private placements in listed companies you will need to carefully consider mandatory tender offer and insider trading rules as they entail irreversible consequences and may prove deal breakers in practice. We have closely worked with regulators and can advise you what they will be looking at in the context of each deal. Moreover, we have the capacity to advise our clients as to where and how they can be listed outside Greece and a network of associated offices who can assist in carrying out the listing.

Tax

In corporate transactions and institutional lending the parties will need to understand beforehand the tax impact of structuring a deal in Greece in order to assess the overall net economic benefit and exposure of a transaction. Our tax experts work closely with our corporate law practitioners and can craft for you the most suitable and efficient tax scheme.

We advise on all areas of taxation, including investments and businesses in Greece and abroad, cross border taxation of profits, dividends, royalties and interest, international tax and customs implications and general anti-abuse and anti-avoidance legislation. We are also in the position to assist clients in addressing foreign tax issues through our close affiliation and on-going cooperation with qualified tax advisors abroad.

Litigation and Alternative Dispute Resolution

Engaging in litigation requires not only skill and strategy, but also cost and risk analysis. We have one of the strongest and most diverse litigation practices in Greece, helping our clients make the best decisions for optimal results. Whether working creatively and diligently with the client or presenting arguments in court, we effectively advocate for your best interests. Corporate lawyers hate litigation. Our expertise in litigation helps our corporate lawyers weed out and resolve beforehand any issue that would most likely be lost in court, thus avoiding any threat of reiterated law suits. If, however, your counterparty wishes to initiate court or other dispute resolution proceedings, you



will have the security that dispute resolution mechanism agreed to in your contract will be the most appropriate for you including cost- and time-wise.

For Alternative Dispute Resolution, “getting to yes without giving in” is the name of the game. Our team has the technical know-how and “battle-gained” experience to successfully assist you in the mediation process or guide you safely through domestic and international arbitration.

Employment

In light of the new employment and economic environment created by the current financial crisis, restructuring employment relations and rethinking labor cost have proved to be of importance to a company's success. Employers, in close cooperation with labour lawyers, must apply utmost diligence in accurately reflecting the law in all labor agreements beforehand to avoid potential litigation in the future. Also, updates on the evolving employment legislation must be sought by specialized practitioners, while establishing a hot-line entertaining real-time queries is clearly a plus. In addition, legal advice will be required for distressed companies, in which case negotiations with

employees and unions will also need to be conducted. In M&A's and other corporate restructurings a comprehensive analysis of the existing labour relationships will save you money and give you adequate time to entertain your lawyer's suggestions.

Procurement

The liberalization of an increasing number of sectors coupled with the budgetary restrictions imposed on administrations, have together overturned public procurement practices. Rules for competitive bidding are strictly applied, the financing of public procurement is of primary importance, and disputes between both competitors and co-contractors are more widespread than ever. At the same time, companies are increasingly confronted with stricter regulations or with the increasingly restrictive legal frameworks of the contracts they enter into with public entities. Our expertise is rooted in our solid understanding of these two main categories of players in public law.

Public-Private Partnerships

PPPs, covering highly varied systems that relate to building and managing infrastructure, facilities or public

services, are reaching maturity in Greece. Implementing PPPs requires a solid understanding of the diverse legal and tax implications. Our expertise in this area is provided by a team that has demonstrated its competence in public law cases, and collaborates with the firm's teams specialising in real estate, property, taxation, competition and corporate law, in order to ensure a high-level multidisciplinary perspective. Machas & Partners has extensive experience both as advisors to the Greek state but also as advisors to private companies bidding for PPP projects.

Privatization

The Greek government is undergoing a wide-ranging privatization program, spanning rail and road transport, airports and ports, utilities, gaming and public real estate holdings. The program is aimed at leveraging private investment to help restructure the Greek economy, safeguard public interest and contribute to the ongoing fiscal consolidation effort. The measures include outright sales to strategic investors, initial public offerings, new and extended public-private partnerships and the creation of private holding companies intended for eventual listing on the Athens Stock

Exchange. The legal services we are able to provide in the privatization process include the following:

- Review and assessment of the current applicable statutory and regulatory framework of the sector being privatized;
- Review and assessment of the current status of the entity being privatized and its legal and contractual obligations that may affect the Privatization;
- Assistance in a possible restructuring, reorganization, concession, unbundling or M&A of each or all of the companies within the group;
- Review of the legal and regulatory requirements in regards to the Privatization;
- Review and assessment of the structuring alternatives of the Privatization;
- Carrying out of a legal, tax, regulatory and financial due diligence;
- Assistance in negotiating and drafting the required contractual documents (sale & purchase agreements, concession agreements, shareholders' agreement, confidentiality letters, etc) that may be necessary for the Privatization;
- Legal advice and assistance relating to any obligations vis-a-vis the competent Greek and EU authorities and assistance in the negotiations with such authorities;





Corporate Governance

As in the rest of Europe, corporate governance has become one of the most vital tools for company growth and the protection of investor interests. Recently there have been significant changes in legislative framework concerning the protection of investor interests by introducing specific processes on management and by initiating corporate mechanisms that allow investors to institutionally monitor management more efficiently. We are frequently asked to provide advice on corporate governance matters, especially on questions of investor rights and fiduciary responsibility.

In the past few years, there have been frequent discussions concerning the need to establish a risk management system in every company and such discussions have raised public awareness of the importance of "compliance." Our firm has been advocating the need to establish management monitoring systems and internal control systems. Particularly, we have run seminars for managers, proposed draft monitoring systems, prepared compliance manuals and various internal rules, and advised on possible internal as well as external responses in case a crisis occurs.

Crisis Management

Increased media scrutiny and stakeholder concerns have placed crisis prevention and crisis response services at the forefront of business. It is an integral element of strategic and tactical planning. Our mission is to assist clients who wish to take measures to proactively prevent or mitigate the risk of future crises or take fast and effective measures to respond to current crises related to assets, reputation, business and/or damage to profits. The type of services Machas & Partners can provide are summarized as follows:

Crisis Prevention

We can assist the client undertake a multi-disciplinary assessment of risk with the aim of detecting existing or future problems in the client's business, organization and operations that could result in a crisis. Our work includes discussing these issues with the client, reviewing documents and discussing the matter with senior management, where we provide crisis prevention training. Upon request, we can help senior management structure and design a strategy that will guide the client to either prevent or mitigate a future crisis.

Crisis Response

Machas & Partners supports clients in implementing fast and effective strategies and tactics to mitigate

the negative impact of an existing or ensuing crisis. Effectively, we act as fire fighters putting out a fire. Our services address not only stakeholders and senior management but also employees because every employee may become a potential asset or liability in responding to a crisis. The crisis response services include:

- assessment of the situation;
- analytical planning of strategy and tactics with alternative scenarios;
- building strategic alliances;
- proactively avoiding / handling controversies;
- preparing internal and external communications, including media and serving as the client's spokesman;

Litigation related Crisis Management

Public opinion often plays a significant role in the impact and result of crises. The handling of public relation issues therefore becomes not a luxury but a necessity. At Machas & Partners, we can help in evaluating and analyzing the potential liability and damages that could result from litigation and assist in setting up a strategy and tactics that will benefit the client not only in the short term but also in the long term.



Sectors



Energy

Greece's energy market is at the forefront of reforms that are attracting investors from all over the world. With Greece emerging as a major regional energy hub, deregulation in production, transmission and distribution of electricity and energy supplies and with RES playing an even greater role in energy supply, the country presents significant investment opportunities. Machas & Partners can assist you in identifying investment opportunities in the Greek energy market, either they are in the form of an M&A or that of a greenfield venture. We provide help and support during the licensing and authorization stage, in the event of a greenfield venture. In the event of an M&A, our work includes a full scope regulatory, legal, commercial, financial and tax due diligence, assistance in the negotiation and drafting of the SPA and the carrying out of all post purchase compliance obligations. We provide advisory services in relation to energy regulation in all facets of energy, electricity, oil and gas, RES, etc. and we regularly advise sponsors and lenders

in structuring, documenting and negotiating the financing and security arrangements of energy projects, project agreements and sub-contracts.

Real Estate

The real estate market has traditionally been one of the key factors of the Greek economy. Greece's geographical and geopolitical position attracts international investors not only for business ventures, but also for private recreational purposes. Responding to both the limitations and opportunities offered by the credit crunch, we have recently advised on some of the largest and most high profile real estate acquisitions, dispositions, joint ventures, financings and restructurings.

Apart from the customary due diligence and contract drafting for Real Estate S&P transactions, our firm undertakes the formation of new structures and vehicles used globally for real estate projects, in order to facilitate financing and to securitize the tax aspects of the projects. New legislation on REICs, Mall Developments, Sale and Lease Back

Agreements create a new legal context and enhance investment opportunities in real property in Greece. We have acted as Greek counsel to a leading domestic real estate investment company in its €37,5m acquisition of an Italian closed-end speculative real estate investment fund, in the context of diversification of client's investment portfolio. We have also acted as Greek counsel to the National Bank of Greece in connection with the €653m sale of its stake in its wholly owned subsidiary NBG Pangaea REIC to Invel Real Estate (Netherlands) II BV. Implementation of this complex transaction, the largest M&A deal in Greece in 2013, has required the granting of approvals by national and European authorities including the Hellenic Financial Stability Fund, the European Commission DG Comp and the Hellenic Capital Markets Commission. Morgan Stanley acted as financial adviser to NBG.

Tourism

Greece is one of the top tourism destinations in the world. The number of tourism visits over the last decade

has shown a steady increase. From 14.2 million international visitors in 2004 to more than 22 million in 2014, twice the country's population. Tourism accounts for about 20% of Greece's GDP and directly or indirectly employs more than 1m people. Currently, more than 9,000 hotels operate in Greece. Most arrivals originate in Western Europe. However, significant numbers of visitors from Eastern Europe and China are making Greece their preferred destination, creating a wider base of origin countries and new demands for services, facilities, and attractions. Machas & Partners can assist clients in acquiring or developing hotel or other leisure venues in Greece addressing all facets, from real estate acquisition, to licensing and construction. We advise on all aspect of tourism from the regulatory and legislative framework to the structuring of investments in Greece. The firm provides advisory services in the management of hotels, resorts and other leisure venues.

Financial Institutions

Machas & Partners represents lenders and borrowers in all types of financing transactions including credit facility arrangements and related security packages, structured and project finance deals, and also transactions relating to OTC derivatives. We provide fully integrated advice across the entire credit cycle, from the debt origination to amendments, debt buy-backs, distressed refinancing and the restructuring and renegotiation of debt instruments in capital structure. We represent borrowers and lenders in relation to the restructuring of a wide range of financings involving various industries. Our experience captures in- and out-of-court restructurings, financial recapitalizations, business reorganizations and liquidations. We advise on insolvency issues in corporate and financing transactions and on distressed debt trading and securities issues. Our clients include all major Greek credit institutions, some of the world's largest commercial banks, investment banks, investment banking firms,

private investment funds and other institutional lenders and investors, as well as LBO sponsors, private equity funds, hedge funds, strategic buyers, borrowers and issuers of securities.

Government

EU and Greek law closely regulate public procurement to prevent fraud, waste, corruption or local protectionism. The issue by the procuring authority of public tenders and the tenders per se require concrete and specialized legal advice. In the last years, new PPP law and the EU Directive on public procurement have created a totally new legal environment. Our public procurement and PPP practice has extensive experience on both areas. We have advised on the EU and national legislative and regulatory framework, the preparation for and participation in public tenders, the drafting and negotiation of the relevant documentation and the execution of public procurement contracts.

Moreover, given that Greece has pledged to press ahead with a bold

privatizations plan, an extensive list of State-owned assets are scheduled to be sold to investors through public tenders. Our clients benefit from our experience in complex corporate transactions across a broad range of industries from the issue of the tender documents to the negotiation and implementation of transaction documents including project financing. Our lawyers have extensive and practical experience in structuring and implementing deals between investors (companies, private equity funds etc.) and the Greek State.

Telecommunications

Machas & Partners handles all types of telecommunication matters including licensing, compliance and regulatory. We have represented a major international telecom-media company, listed on the London Stock Exchange, and were instructed to act in connection with all local compliance issues. Also, our team has represented telecom companies in litigation regarding base stations licensing failures and advertisement

law breaches, and also in regulatory compliance proceedings, regarding investigations, hearings or penalties imposed by the Regulator (EETT). Our managing partner Petros Machas has represented for years one of the major mobile operators and one of the alternative land-line operators in their disputes with providers, the regulatory authority and competitors in litigation.

Private Client Services



Making life simple

Fast, cost-effective solutions

Machas & Partners strives to provide its clients with fact, cost-effective and practical services. Our quick reactivity, due to the human dimension of our teams, and our ability to listen to and understand your problems, permits us to offer the highest quality service at costs adapted to your needs.

Cutting through the complexity

Clients are often overwhelmed by the difficulty and sheer complexity of Greece's legal and administrative framework. Our aim is to provide our clients with simple and tested solutions to their matters, by cutting through the intricacy, allowing our clients to focus on what they know best.

Availability – Accessibility

Clients are often overwhelmed by the difficulty and sheer complexity of Greece's legal and administrative framework. Our aim is to provide our clients with simple and tested solutions to their matters, by cutting through the intricacy, allowing our clients to focus on what they know best.

Practice areas

White Collar/Criminal Law

Machas & Partners is renowned for its outstanding performance in criminal law and in particular in defending white collar criminal cases. Private clients are represented in a broad range of criminal matters in Greece and abroad. Our specialized criminal lawyers have an excellent track record in handling complex and sometimes front-page criminal cases. We provide our services in all stages of criminal proceedings, including investigations, trials and appeals. Clients acknowledge our strive for detailed analysis of case strategy and intensive case follow-up at all levels of criminal proceedings (either pre-trial or in-court), both in Greece and before the European Court of Human Rights.

Civil

Clients benefit from our lawyers' experience and in-depth understanding in all aspects of Greek civil law. Our lawyers also offer expert advice on drafting and implementing all types of contracts. The firm's lawyers have different backgrounds and are thus able to handle a variety of claims including sale & purchase contracts, lease agreements, mortgages, family disputes, estate matters among others. We focus

on providing the most accurate and up-to-date advice not only on Greek law developments, but also on EU law and regulatory matters. Guiding our clients through complexities in order to achieve their personal goals is our priority. In family law our legal services are characterized by expert knowledge and discretion. Our lawyers aim at demonstrating excellent professional and personal skills, especially where the case is highly emotive, as is common, with issues involving family or other relationships. Our head partners draw on the support of their colleagues in tax and litigation in order to cover all our clients' requirements.

Labour

Machas & Partners has an expert team of lawyers who have long-standing experience in labour law, handling all types of employment matters. Our law firm is distinguished for providing legal services in employment as a stand-alone practice, not merely as support advice. In light of the new employment and economic environment created by the current financial crisis, and the restructuring of labour relations, our team has proved particularly pro-active in the protection of our private clients' interests.

Real Estate

Greece's geographical and geopolitical position attracts international investors not exclusively for business ventures, but also for private recreational purposes. Machas & Partners has advised on some of the most high profile acquisitions made by foreign investors in Athens and the rest of the country. We have adopted an innovative approach in the formation of new structures and vehicles used globally for real estate projects, in order to facilitate financing and to securitize the tax aspects of the transactions, safeguarding our clients' interests.

Tax

Over the past few years, tax legislation has changed dramatically and austerity measures implemented by the Greek Government have created a complex tax environment for Greek tax residents. Machas & Partners has a dedicated Tax Practice Team that can advise you on all areas of taxation from tax treatment of proposed investments to obligations. We also help clients properly assess tax exposure and risk and consult on cross border taxation of profits,

dividends, royalties and interest. We are also fully equipped and qualified to support clients throughout the duration of a tax audit. Indicatively, we assist clients in communicating with the Greek tax authorities, we personally handle queries of the tax auditor on behalf of the client and we address legal issues, when needed. If the client opts to appeal before the Greek tax courts, the Tax Practice Group is qualified and amply experienced in representing clients before Greek tax courts. In particular, we help clients in formulating tax strategies with the aim of successfully substantiating our position vis-à-vis the Greek courts.

Administrative

Machas & Partners cuts through the infamous Greek bureaucracy regarding the issue of permits and licences for individuals who wish to live, work, do business or buy assets in Greece. This includes helping clients obtain Greek Schengen Visas and residence permits through the purchase of real estate in Greece. Our firm has the knowledge, experience and resources to carry out any form of administrative work for our private clients, fast and efficiently.



The Firm

Machas & Partners is a ranked law firm (Band 3) in Dispute Resolution by **Chambers Europe**

Machas & Partners is a recognized law firm in Employment by **Chambers Europe**

Machas & Partners is a ranked law firm in Capital Markets (Tier 3) and M&A (Tier 4) by **IFLR 1000**

Machas & Partners is a ranked law firm in Corporate/M&A (Tier 3) and Dispute Resolution (Tier 3) by **Legal 500 EMEA**



Lawyers

Petros Machas is a ranked lawyer in Dispute Resolution (Band 4) by **Chambers Europe and Chambers Global**

Diana Vougeessis is a ranked lawyer in Corporate/Commercial by **Chambers Europe**

Tom Kyriakopoulos is a ranked lawyer in Tax (Band 3) by **Chambers Europe**

Diana Vougeessis is recognized as a leading lawyer in Capital Markets by **IFLR 1000**

Petros Machas is a recommended lawyer in Dispute Resolution by **Legal 500 EMEA**

Nikos Koulocheris is a recommended lawyer in Dispute Resolution by **Legal 500 EMEA**





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