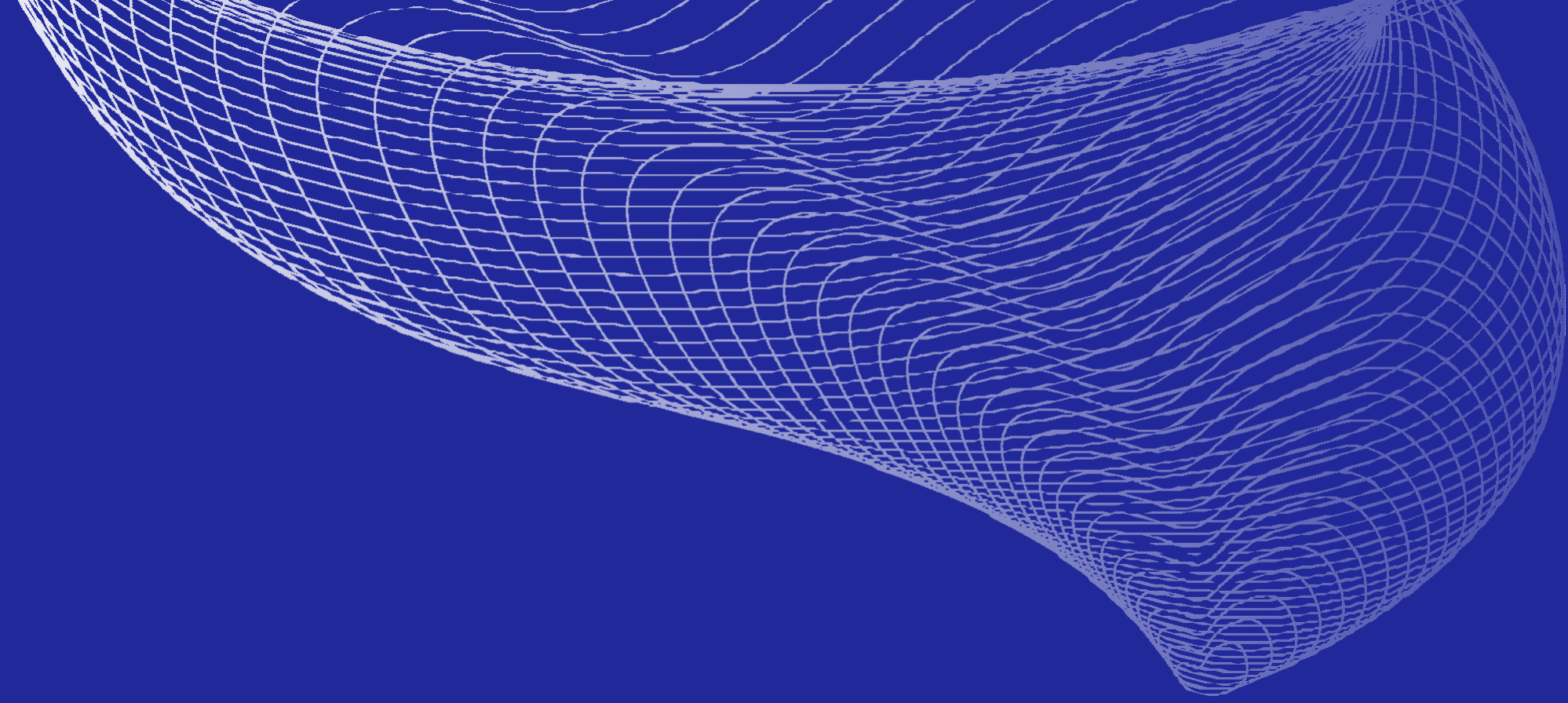


# **Kochański & Partners** **The Law Firm of Tomorrow**



## Who we are

We combine **technological progress**, **experience** and **expertise** to create innovative legal solutions and offer our clients top quality services.

We never rest in the face of the challenges of an ever-changing world – but take steady steps into the future.

Our team of nearly **100 top lawyers** work in interdisciplinary groups, fusing expertise with an innovative business approach.

We operate in **6 key sectors** to give us a holistic view over business:

Energy | Financial Services | Infrastructure & Environment |  
Real Estate | Technology | Trade, Logistics & Industries

We merge **law, technology** and **certification** to create **comprehensive legal products**.

For this reason our unconventional approach has been recognised in prestigious international and Polish rankings.



THE LAWYER

IP STARS  
from Managing IP

IFLR

Forbes

01

## Innovation

We take pride in being one of the most innovative law firms globally, setting the standard for legal services in Poland. K&P does not follow, but paves the way in providing innovative products to its clients.

04

## Knowledge

The knowledge of our lawyers goes beyond legal, we make an effort to know our clients' industry and the market, including trends, the economic and political climate and other outside influences that affect business.

## Our core values

02

## Quality

We constantly monitor our services and are always looking for ways to improve and provide the best possible level of assistance to our clients.

05

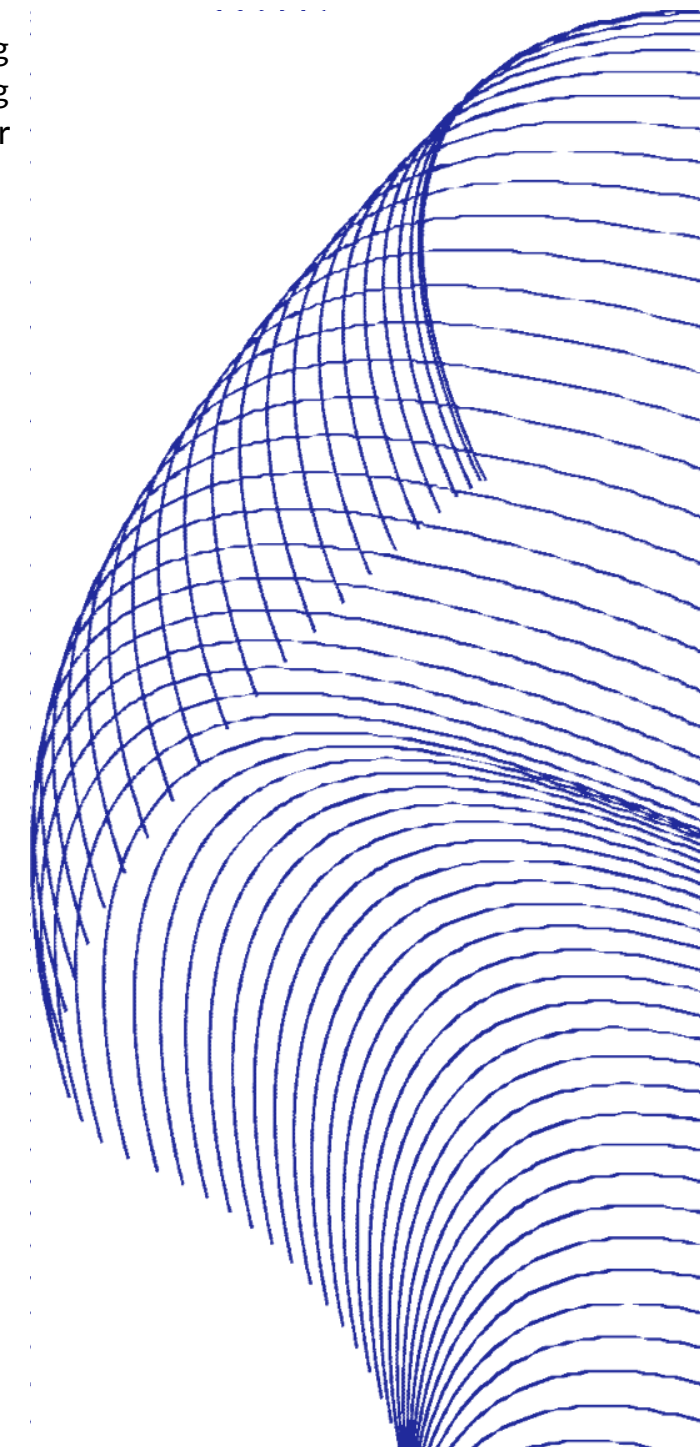
## Pro-activity

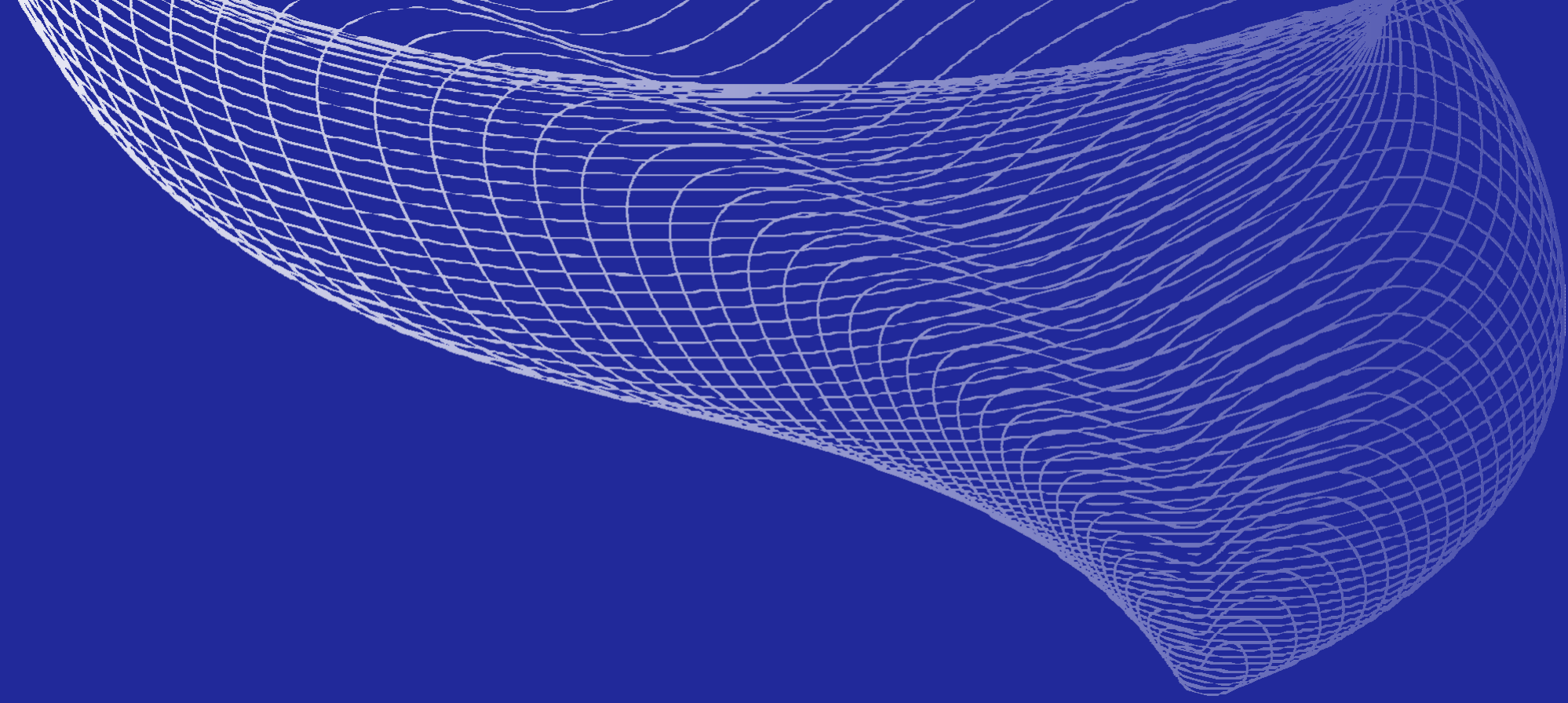
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03

## Relationships

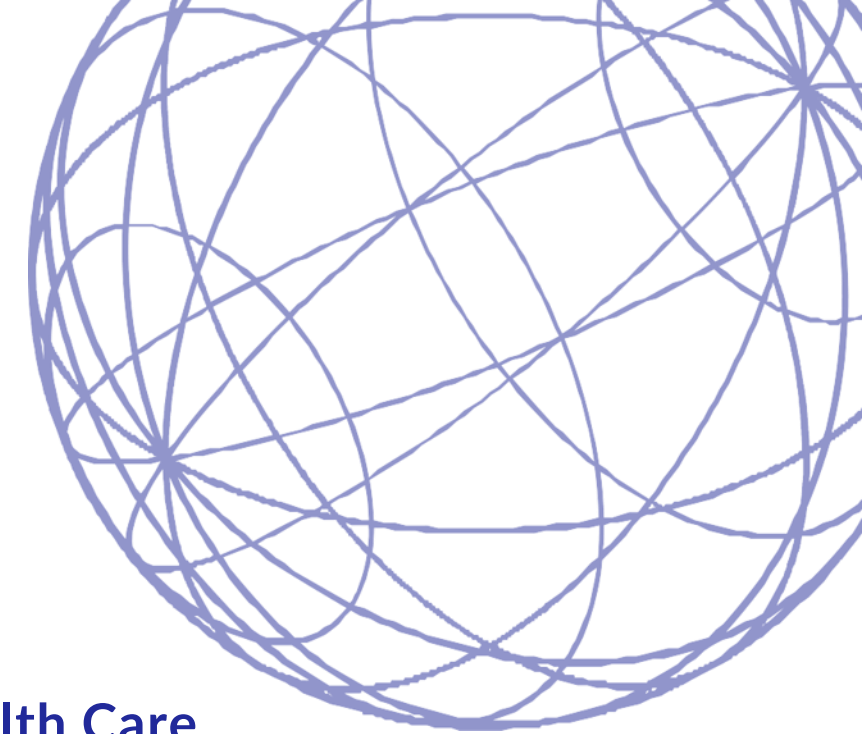
We believe in the importance of establishing and maintaining an excellent working relationship with its clients. The better our relationship, the better we work together.





## Our Practices

- Arbitration
- Banking & Finance
- Commercial Law
- Competition & Antitrust
- Compliance & Investigations
- Corporate
- Disputes of Financial Institutions
- European Law & European Regulations
- Intellectual & Industrial Property
- Labor
- Litigation
- Mergers & Acquisitions
- Public Procurement
- Real Estate Transactions
- Technology Transactions
- Tax
- Trade & Distribution



## Sectors we advise



**Automotive**



**Aviation**



**Capital Markets**



**Energy, Natural Resources  
& Chemicals**



**Environment**



**Financial Services**



**FMCG**



**Food Industry**



**Hemp Industry**



**Infrastructure**



**Media & Entertainment**



**Personal data protection**



**Pharmaceuticals, Health Care  
& Life Sciences**



**Private Equity**



**Real Estate**



**Retail, e-commerce**



**Technology**



**Trade & Distribution**

# Infrastructure & construction- our services

Our team provides comprehensive legal advice in the preparation and implementation of investment processes in all sectors of infrastructure and construction. We advise on project preparation issues such as obtaining the required regulatory permits, negotiating contracts related to the project, participation in public procurement procedures or preparation of such procedures.

We also provide day-to-day legal advice at the project implementation stage and represent our clients in any project-related disputes. Our experience allows us to effectively identify and mitigate any risks associated with the project.

## Our services

- Construction Law
- Contracts
- Disputes
- Public Procurement

# Real Estate - our services

Acting for both major domestic and international business we advise on the full range of real estate transactions. Having the commitment, resources and know-how we have the ability to advise on all aspects of the „property cycle”. That is from acquisition, development, environmental, planning, leasing, and financing through to the final exit including bankruptcy and the restructuring of real estate portfolios.

## Our services

- General Real Estate Advice
- Real Estate Transactions (including Acquisitions and Dispositions)
- Forward purchase and forward funding projects
- Construction Law
- Lease Agreements
- Real Estate Financing
- Real Estate Restitution

# Energy - our services

We offer clients a sophisticated up-to-date Energy practice in what is one of the fastest changing industries today.

Our lawyers regularly represent clients in the development, financing, acquisition and disposal of a wide variety of generation and transmission assets. A significant proportion of our client representation is with regards to regulatory matters.

## Our services

- Renewable Energy
- Energy and Environmental Disputes
- Natural Resources – Exploration, Extraction and Transmission of Shale, Natural Gas, Coal and Oil
- Conventional Power
- Environmental Protection
- Regulated Markets & Low Carbon Innovation



We are member of the  
Pinsent Masons network

Working in interdisciplinary teams we help Polish businesses expand into foreign markets and international companies enter Poland.

The Pinsent Masons European Network gives clients direct access to experts with international experience in every legal and tax area.

Our joint products, innovative solutions, knowledge, and shared experience allow us to advise clients in a rapidly changing market environment.

**25**  
offices across  
four continents

**400+**  
partners

**2500+**  
employees

**3000+**  
advisors worldwide

**1800**  
legal experts  
and counsels

# METaverse REPORT KOCHAŃSKI & PARTNERS

## The first extensive report on the metaverse in Poland

- The authors of the report – an **interdisciplinary team of experts** – present the metaverse as a collective virtual space **bringing together physical and digital reality** which, from the perspective of the participant, is based on the creation of a **sense of interpenetration between the real world and the virtual world**.
- This provides the user with a highly **immersive experience**, i.e. the impression of being transported to another world in which the possibility of manipulating and interacting with the environment is preserved.
- Within the metaverse, experiences are simultaneous and persistent for an **unlimited number of users**, each having their own individual sense of presence and continuity of data such as identity, history, permissions, objects, communications and payments.
- **What does the metaverse mean for business?**
- **What legal challenges will the development of the metaverse bring?**
- **How can your business thrive in this new reality?**

[DOWNLOAD REPORT](#)

## *Tax Treatment of Cryptocurrencies and NFTs, and Challenges in the Metaverse Report*

- The report is a **summary of the current state of affairs** – outlining **Polish legislation** and the **practice of tax authorities** – but is also a **comprehensive analysis of EU regulations** and solutions applied in other jurisdictions, including those considered to be cryptocurrency tax havens.
- The authors of the Report also present a number of legislative proposals for the development of tax treatment of cryptocurrencies and encourage market participants to begin discussions regarding this subject.
- What are the key challenges facing cryptocurrency traders, their tax advisers and, ultimately, lawmakers preparing to regulate the new digital reality?
- **How to account for direct costs incurred via crypto mining?**
- **How to properly determine the tax base for gifts?**
- **Is payment with crypto for goods or services subject to VAT?**
- **How to classify NFTs for tax purposes in the absence of any regulation?**
- **How to account for admission tickets to Metaverse events?**

[DOWNLOAD REPORT](#)



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