



## Brian D. Harvel

Partner

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### *Related Services*

Tax ■ Federal & International Tax ■ International ■ Family Office ■ Brazil Business Team ■ Transactional Tax Insurance

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*Brian has the experience to assist with planning and executing complex international transactions. His clients see him as a trusted advisor and leader in efficiently managing a team of lawyers around the globe to establish a tax-efficient structure that fits seamlessly with each client's business needs.*

Brian Harvel is a partner in the Federal & International Tax Group whose practice focuses on complex tax structuring and planning for a wide range of domestic and international business entities. He has extensive experience assisting domestic and international clients with investments and operations throughout Europe, including Bulgaria, Italy, Luxembourg, the Netherlands, Poland, Romania, and the United Kingdom, the Caribbean, Mexico, Canada, and India. Additionally, Brian has been heavily involved in setting up structures and restructuring current operations to assist foreign investors who seek to create or acquire investments in the U.S. He is also well versed in FIRPTA and reporting requirements related to investments by U.S. persons in foreign assets. Brian is an adjunct professor at the Emory University School of Law, where he teaches International Tax.

Brian received his J.D., with honors, from the Emory University School of Law in 2007. He served as the marketing editor on the *Emory Law Journal* and is a member of the Order of the Coif. He received his B.S. in economics from Clemson University, summa cum laude and with general and departmental honors, in 2004, authoring an honors thesis titled "Is Economic Growth Affected by the Establishment of a Central Bank?"

### *Representative Experience*

- Advised Graphic Packaging with an UP-C transaction in one of its biggest deals to date: a \$1.8 billion transformative combination with the North American consumer packaging division of International Paper. The transaction created a leading integrated paper-based packaging company with approximately \$6 billion of projected revenue and approximately \$1 billion of projected EBITDA post-synergies. The company is one of the largest producers of folding cartons and paper-based foodservice products.
- Advised Autoliv Inc. on the spinoff of its electronics business segment to separate its passive safety and electronics business segments.
- Advised Veoneer with a joint concurrent offering of up to \$400 million in common equity and \$170 million of convertible debt.
- Advised Avanos, formerly Halyard Health, on its sale of its surgical and infection prevention division to Owens & Minor.
- Advised several large multinational companies on restructuring projects in Europe, Asia, South America, and North America.

- Advised on significant structuring/planning for a private investor's activities in numerous jurisdictions in Europe, Asia, and South America.
- Advised a major foreign multinational group in the financial services area on its internal restructurings and treaty tax planning.
- Assisted several multinational companies in the implementation of complex intercompany agreements.
- Advised numerous U.S. clients setting up companies in the Middle East and Asia.
- Advised on the implementation of an acquisition structure involving a recapitalization and management rollover.
- Advised a U.S. group on a complex restructuring of its capital structure in anticipation of an IPO.
- Assisted with the tax restructuring of several wealth management businesses before sales and transitions to new-generation employees.

## **Publications & Presentations**

### **Publications**

- "Good News for Banks Organized as Pass-Through Entities," *Law360*, August 27, 2018.
- "Structuring and Financing Foreign Acquisitions," in *New York University 75th Institute on Federal Taxation*, LexisNexis, 2017.
- "Structuring and Financing Foreign Acquisitions," in *New York University 74th Institute on Federal Taxation*, LexisNexis, 2016.
- "Structuring and Financing Foreign Acquisitions," in *New York University 73rd Institute on Federal Taxation*, LexisNexis, 2015.

### **Professional & Community Engagement**

- Atlanta Bar Association, Tax Section, chair
- American Bar Association
- International Fiscal Association
- Communities in Schools of Atlanta Inc., pro bono outside counsel
- Emory University School of Law, adjunct professor

### **Accolades**

- *Chambers USA: America's Leading Lawyers for Business*, Up and Coming
- *The Best Lawyers in America*® in Tax Law – Atlanta, since 2019
- Truancy Intervention Project 2013 Volunteer of the Year Award

### **Education**

- Emory University (J.D., 2007)
- Clemson University (B.S., 2004)

### **Admitted to Practice**

- Georgia