

## Liat Graber |



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Department. Tax Department

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Adv. Graber is a partner in the Tax Department.

Adv. Graber specializes in various taxation aspects of large scale commercial transactions and complex litigation proceedings, including capital market taxation, restructuring, public and private offerings of debt and capital, complex financial products, corporate liquidation, individual taxation, and more.

Adv. Graber is one of Israel's leading experts in the crypto and blockchain taxation and regulation field and possesses unique expertise in the field, including in relation to tax arrangements, corporate structuring for blockchain companies and the applicability of the Encouragement of Capital Investments Law. She is involved in legislation proceedings, regulatory guideline formation and other regulatory proceedings vis-à-vis various regulatory authorities in the field, such as the Arrangements Law 2021, Finance Ministry regulation and more. In addition, Adv. Graber represents corporate and private clients before banks and advises on meeting banking regulation requirements. Among her clients in the field are the Israeli Bitcoin Association, leading blockchain companies and individual cryptocurrency investors.

Adv. Graber possesses extensive expertise in the fields of international taxation, capital markets taxation, real estate taxation, income tax, and others. She accumulated this expertise over the course of her long years of public service in the Israel Tax Authority (2005-2016). Adv. Graber served as Deputy Legal Adviser to the Israel Tax Authority (ITA), overseeing the Legislation Division in the ITA, as well as Director of the Capital Markets Department in the ITA's Legal Division.

In this capacity, Adv. Graber accumulated significant experience in the tax regulation field, and led most of the tax legislation since 2011, providing ongoing counsel throughout the legislative process, which involved the Finance Ministry, the Justice Ministry, the Ministerial Committee for Legislation, and various Knesset (Israel's parliament) committees. Among others, Adv. Graber led the legislation related to tax for private owners of multiple apartments; reportable actions, 'wallet companies'; REIT funds; natural resources taxation; trusts; closely held private companies; the Encouragement of Capital Investment Law; and more. In addition, Adv. Graber provided ongoing professional counsel with regard to several tax related suits filed against the State in the Supreme Court; provided ongoing counsel regarding the tax aspects of the 'Gas Outline'; and was a member of inter ministerial committees, such as the Committee for Examination of the Securitization Market in Israel.

Among Adv. Graber's clients are private and public companies from a wide variety of sectors, as well as high net worth individuals. Adv. Graber represents her clients in a long line of activities, including preparation and submission of tax reports, representation before various courts and tribunals, ongoing counsel on commercial transactions and processes, and more.

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Education            LL.M., (cum laude), commercial law, Tel Aviv University, 2006  
                             LL.B., Tel Aviv University, 2000

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Bar Admission      Israel Bar Association, 2001