

## LEGAL NOTICES

Bryan Cave Leighton Paisner (the “BCLP Group”) is a global law firm comprised of a network of affiliated firms and entities (“BCLP Firms”). The locations of our offices and further jurisdiction-specific information, including a description of each of the BCLP Firms can be found through the country links.

The BCLP Firms are regulated by the relevant professional bodies in the jurisdictions where they are established and have offices (please see the country links below for further details).

The professional bodies which regulate a specific BCLP Firm and/or its offices will also have jurisdiction over its individual lawyers. In addition, our lawyers are regulated by the relevant professional body in their place of admission (for details, please contact the individual lawyer).

The lists of partners of the respective BCLP Firms can be accessed at their registered office, and/or on our websites. For further details, please see the relevant office sections below. Within the BCLP Group, 'partner' is used to refer to a member, or an employee or consultant with equivalent standing and/or qualifications as required, of the BCLP Firm in which they practice. In the US, all our partners are members.

**Whistleblowing** – to make a report please [email whistleblow@bclplaw.com](mailto:whistleblow@bclplaw.com)

Our primary layer professional indemnity insurers are currently ALAS, 311 South Wacker Drive, Suite 5700, Chicago. The BCLP Group additionally carries insurance which is compliant with applicable EU professional indemnity rules and local laws. Unless otherwise mentioned in the country links below, such insurance is provided by Starr International (Europe) Ltd, American International Group UK Limited and Endurance Worldwide Insurance Ltd., 4th Floor 30 Fenchurch Avenue London EC3M 5AD. Our Professional Risk and BCLP Insurances Director can provide you with details of the policy number and the territorial extent of the insurance.

For further regulatory information regarding a specific BCLP Firm, office and our global reach, please read our [country specific legal notices](#).

## WEBSITE USE DISCLAIMER

Although we try to ensure the accuracy of all of the content and material published on this website ("Content"), such Content is for general information/educational purposes only. It is not intended to be comprehensive, nor does it constitute legal advice. Specific legal advice should always be sought before taking or refraining from taking any action.

In addition:

- Your use of this website (including the sending or receipt of its Content) does not create an attorney-client relationship between us. Unless such a relationship has otherwise been established (and subject to the applicable legal requirements), any communications with us through this website will not be privileged or confidential. You acknowledge that the security of email and the Internet are uncertain.
- We cannot promise that access to the website will be uninterrupted or entirely error free.
- This website provides links to, and content from, other Internet sites and resources. Given that monitoring the vast amount of information disseminated and accessible via those sites and resources is impracticable and beyond our resources, such information cannot be guaranteed to be accurate, or up to date and is not endorsed by us. We are not responsible for any third-party content that may be accessed through this website.

To the extent permitted by law and rules of professional responsibility in the applicable jurisdiction, we will not be responsible in any circumstances for any consequential or incidental damages (including but not limited to loss of profits, loss of privacy and loss of data) or for any other indirect, special or punitive damages whatsoever that arise out of or that are related to the use of this website.

This website and most of its content is owned by the BCLP Group. Those elements of this website whose rights have not been transferred to the BCLP Group are owned by certain third parties. This website is protected by copyright and database right. You may print out individual articles or pages for your personal use or for non-commercial research within your organization for informational purposes only but such content remains the sole and exclusive property of the BCLP Group and the concerned third-party owners. No form of distribution or making available to the public (whether in print or electronic form) of any of this website's contents is allowed without the prior written consent of one of our partners. Except in respect of matters falling within the rules of a specific jurisdiction governing legal ethics and the professional conduct of attorneys, or where otherwise provided in these legal notices, for those persons using this website in the US your use of this website will be governed by and construed in accordance with US federal law, and to the extent such law does not apply, then in accordance with the laws of the State of Missouri without regard to its conflicts of law principles, and any disputes will be decided only by the federal courts located in Missouri or in the Missouri state courts located in St. Louis County. For those persons using this website outside of the US, except in respect of regulatory matters falling within the rules and

jurisdiction of a specific professional regulator or where otherwise provided in these legal notices, your use of this website will be governed by and construed in accordance with the laws of England and Wales and any disputes will be decided only by the courts of England and Wales.

If you are accessing this website from France, please note the following statements which apply to you:

- Pursuant to article L 122-4 of the French Code de la propriété intellectuelle, all users of this website shall not, without BCLP US's prior written consent - (i) reproduce, represent, modify, translate and/or adapt, whether for reward or free, all or part of the website or any of its elements; or (ii) reproduce and/or represent all or part of any such translations, adaptations and modifications, whether for reward or free.
- Infringement of this prohibition constitutes a counterfeiting act, sanctioned by articles L 335-2 and following of the French Code de la propriété intellectuelle.
- Individual databases used or otherwise present on this website are the exclusive property of either BCLP US or BCLP UK as applicable (or of those third parties which make them available to BCLP US or BCLP UK). Their content is protected under the dispositions of the law of July 11, 1998.

## NOTE ON ADVERTISING

This website is provided for informational purposes only and is not intended to be attorney advertising or an offer to represent any site visitors under any applicable law. The BCLP Group does not wish to represent anyone based upon viewing this website in a jurisdiction where this website fails to comply with all laws and ethical rules of that jurisdiction.

To the extent the local rules of professional conduct on the practice of law in an individual visitor's jurisdiction require the BCLP Group or a BCLP Firm to designate a principal office or a single attorney responsible for this website, the BCLP Group designates St. Louis, Missouri, as its principal office and Kathrine Dixon as the attorney responsible for this website.

Under the rules of professional conduct in the practice of law in some jurisdictions, portions of this website may contain material that is nevertheless deemed to constitute attorney advertising. In accordance with those rules (notably in New York) we make the following statement:

WITH RESPECT TO ANY STATEMENTS CONSTITUTING ATTORNEY ADVERTISING: PRIOR RESULTS REFERENCED ON THIS SITE DO NOT GUARANTEE A SIMILAR OUTCOME.

If you have any questions, for purposes of attorney advertising rules, please contact: Office of General Counsel Metropolitan Square Building, 211 North Broadway, Suite 3600, St. Louis, MO 63102, Telephone: +1 314-259-2000

## SCAMS NOTICE

We are aware that criminals have been using the BCLP Firms' names and sometimes the names of individuals working within the BCLP Group in scam emails, letters, phone calls and on fake websites. These communications typically suggest that an inheritance or a job can be obtained by paying an upfront fee. Their aim is to get your money and/or your personal data to use in other illegal activities.

Please act cautiously for your own protection. If you receive any communication purporting to be from the BCLP Group or any of our partners or employees about which you are uncertain or suspicious, do not respond and particularly do not provide personal or confidential information. You can check the legitimacy of any suspicious communication by forwarding it to us at [incident@bclplaw.com](mailto:incident@bclplaw.com). We do not use web-based email addresses such as gmail, hotmail or yahoo.

Please note that the BCLP Group and its lawyers have no involvement in any of these scams. Our name is being used in an unauthorized and illegal way.

We report incidents of which we become aware to the relevant authorities. There are, however, new scams being devised by criminals regularly.

If you are based in the UK, you can find further information on scams (including ones we have reported) on the [Solicitors Regulation Authority \("SRA"\) website](#). You can also contact the SRA to find out if individuals or firms are regulated and authorized by the SRA and verify an individual's or firm's practising details. Other verification methods, such as checking public records (e.g. telephone directories and company records) may also be undertaken.

## COUNTRY SPECIFIC LEGAL NOTICES

### ABU DHABI & DUBAI,

We practice in Abu Dhabi and Dubai through branches of Bryan Cave Leighton Paisner LLP (formerly named Berwin Leighton Paisner LLP), a limited liability partnership registered in England & Wales ("BCLP UK") and a BCLP Firm. It is authorized and regulated by the Solicitors Regulation Authority.

Our Abu Dhabi branch is licensed to provide legal consultancy services in Abu Dhabi by the Executive Council of Abu Dhabi, and the Abu Dhabi Global Market Registration Authority (license number 000000227) [whose rules can be found on their website](#). It is registered with the Abu Dhabi Department of Economic Development under licence number CN-1158206.

Our Dubai branch is authorized to provide legal consultancy services in Dubai by the Legal Affairs Department of the Government of Dubai, whose [rules can be obtained on their website](#). It is also

regulated as an ancillary service provider by the [Dubai Financial Services Authority](#), and registered in the Dubai International Financial Centre under licence number CL1255.

See our regulatory information regarding [BCLP UK](#) and the [BCLP Group](#).

## **AFRICA**

Our Africa virtual desk is based in our UAE, London and Asia offices, and works closely with local counsel. We do not have offices in Africa.

## **AUSTRALIA AND NEW ZEALAND**

We practise in Australia through Bryan Cave Leighton Paisner (Australia) Pty Limited.

Bryan Cave Leighton Paisner (Australia) Pty Limited is a proprietary limited company registered in New South Wales (ACN 650 264 994) and a member of the BCLP Group (a "BCLP Firm"). It is an Incorporated Legal Practice and a qualified entity registered with and regulated by the Law Society of New South Wales. Any Australian law advice is provided by Australian solicitors. Australian Registered Foreign Lawyers at BCLP Australia are authorised to practise foreign law only. They are not Principals of BCLP Australia.

Our New Zealand virtual desk is based across BCLP Australia and our global offices - and works closely with local counsel. We do not have offices in New Zealand.

Within the BCLP Group, 'partner' is used to refer to a member, or an employee or consultant with equivalent standing and/or qualifications as required, of the BCLP Firm in which they practise. In the US, all our partners are members.

See our regulatory information regarding the [BCLP Group](#).

## **BELGIUM**

We practice in Belgium through a branch of Bryan Cave Leighton Paisner LLP (formerly named 'Berwin Leighton Paisner LLP'), a limited liability partnership registered in England & Wales ("BCLP UK") and a BCLP Firm. It is authorized and regulated by the Solicitors Regulation Authority.

Our Brussels branch is registered with the registre des personnes morales/rechtspersonenregister in Brussels under number 0541.198.632.

Lawyers based in our Brussels office are registered with the Brussels Bar, whose rules can be obtained from: [www.baliebrussel.be](http://www.baliebrussel.be) (in Dutch) or [www.barreaudebruxelles.be](http://www.barreaudebruxelles.be) (in French). Those who are admitted in other jurisdictions are also regulated by the relevant professional body in their place of admission.

Our Belgian VAT number is: BE0541.198.632

See our regulatory information regarding BCLP UK and the [BCLP Group](#)

## FRANCE

We practice in France through a branch of Bryan Cave Leighton Paisner (France) LLP (formerly named Bryan Cave LLP and currently trading as 'Bryan Cave Leighton Paisner'), a limited liability partnership registered in England and Wales under number OC338062 ("BCLP France") and a BCLP Firm.

BCLP France is authorized and regulated by the Solicitors Regulation Authority under number 490010, whose [rules can be obtained from their website](#). Pursuant to Directive 98/5/CE, its Paris branch is enrolled with the Paris Bar under Toque No R030, whose [rules can be obtained from their website](#).

Lawyers based in our Paris office who are admitted in other jurisdictions are also regulated by the relevant professional body in their place of admission.

A list of partners of BCLP France is open to inspection at its UK registered office: Governor's House, 5 Laurence Pountney Hill, London EC4R 0BR, England; or at its Paris branch at 36 rue La Fayette, Paris, 75009, France. Within the BCLP Group, 'partner' is used to refer to a member, or an employee or consultant with equivalent standing and/or qualifications as required, of the BCLP Firm in which they practise. In the US, all our partners are members.

Our French VAT number is: FR 50504614512.

If you are a client and have any problem with the service we provide to you, please contact the Managing Partner of the Paris office whose details can be found on the Paris office page. We will try to resolve any problem you raise promptly and fairly using our internal complaints handling procedures. If, however, you feel that we have not satisfactorily resolved your complaint, you may be entitled to use the complaints service operated by (i) the [Legal Ombudsman](#) or (ii) the [President of the Paris Bar \(Bâtonnier de l'Ordre des Avocats de Paris\)](#). You should be aware that there are time limits within which any complaint must be made, details of which can also be found on the above referenced websites.

See our regulatory information regarding the [BCLP Group](#).

## GERMANY

Information pursuant to § 5 of the Telemedia Act (*Telemediengesetz, TMG*) and the Regulation on Service Information Requirements (*Dienstleistungs-Informationspflichten-Verordnung, DL-InfoV*)

We practise in Germany through a branch of Bryan Cave Leighton Paisner LLP ("**BCLP US**"), a limited liability partnership established under the law of the State of Missouri and registered in the

Commercial Register of Missouri under No. PL001410285. The registered office of the company is in St. Louis.

A list of partners authorized to represent the firm in Germany may be accessed [here](#).

#### **Berlin Office**

Postdamer Platz 8  
10117 Berlin  
Germany  
Tel +49 (0) 69 970 861 0  
Fax +49 (0) 30 684 096 100

#### **Frankfurt Office**

An der Welle 3  
60322 Frankfurt am Main  
Germany  
Tel +49 (0) 69 970 861 0  
Fax +49 (0) 69 970 861 100

#### **Hamburg Office**

Schopenstehl 13 | Curienstr. 2  
TOG am Domplatz  
20095 Hamburg  
Germany  
Tel +49 (0) 40 30 33 16 0  
Fax +49 (0) 40 30 33 16 190

### **Lawyers**

Unless stated otherwise, German lawyers (*Rechtsanwälte*) at our offices are admitted to practise law in the Federal Republic of Germany, and are members of the bar association (*Rechtsanwaltskammer*) for their respective office:

- Berlin: [Rechtsanwaltskammer Berlin](#), Littenstrasse 9, 10179 Berlin, Germany
- Frankfurt: [Rechtsanwaltskammer Frankfurt am Main](#), Bockenheimer Anlage 36, 60322 Frankfurt am Main, Germany
- Hamburg: [Hanseatische Rechtsanwaltskammer Hamburg](#), Bleichenbrücke 9, 20354 Hamburg, Germany

The following professional conduct rules/laws apply to *Rechtsanwälte*. For further details, see the [Federal Lawyers' Chamber website](#):

- Federal Lawyers' Order (*Bundesrechtsanwaltsordnung, BRAO*)
- Professional Code of Conduct (*Berufsordnung für Rechtsanwälte, BORA*)
- Specialized Lawyers' Professional Code of Conduct (*Fachanwaltsordnung, FAO*)
- Lawyers' Remuneration Act (*Rechtsanwaltsvergütungsgesetz, RVG*)
- Act on the Activity of European Lawyers in Germany (*Gesetz über die Tätigkeit europäischer Rechtsanwälte in Deutschland, EuRAG*)
- Professional Rules for Lawyers in the European Union (*Berufsregeln der Rechtsanwälte der Europäischen Union, CCBE-Berufsregeln*)

### **Notaries**



Those Rechtsanwälte also acting as notaries (*Notare*) are admitted within the Federal Republic of Germany to practise as notaries. They are members of the relevant notaries bar association (Notarkammer) and are also regulated by the Presidents of the Regional Courts for their respective office:

- Berlin:
  - Notarkammer Berlin (Körperschaft des öffentlichen Rechts), Littenstraße 10, 10179 Berlin, Germany
  - Präsident/Präsidentin des Landgerichts Berlin II, Tegeler Weg 17-21, 10589 Berlin, Germany
  - Präsident/Präsidentin des Kammergerichts Berlin, Elßholzstr. 30 – 33, 10781 Berlin, Germany
  - Senatsverwaltung für Justiz- und Verbraucherschutz, Salzburger Str. 21-25, 10825 Berlin, Germany
- Frankfurt:
  - Notarkammer Frankfurt am Main (Körperschaft des öffentlichen Rechts), Bockenheimer Anlage 36, 60322 Frankfurt am Main, Germany
  - Der Präsident des Landgerichts Frankfurt am Main, Gerichtsstraße 2, 60313 Frankfurt am Main, Germany
  - Der Präsident des Oberlandesgerichts Frankfurt am Main, Zeil 42, 60313 Frankfurt am Main, Germany
  - Die Landesjustizverwaltung des Landes Hessen, Hessisches Ministerium der Justiz, für Integration und Europa, Luisenstraße 13, 65185 Wiesbaden, Germany

The following professional conduct rules/laws apply to Notare. For further details, see the [Federal Notaries' Chambers website](#):

- Federal Notaries Order (*Bundesnotarordnung – BnotO*)
- Law relating to the Authentification of Documentation (*Beurkundungsgesetz – BeurkG*)
- Directives of the Notaries' Chambers (*Richtlinien der Notarkammern*)
- Official regulations for notaries (*Dienstordnung für Notarinnen und Notare – DONot*)
- Costs regulations (*Gerichts- und Notarkostengesetz – GNotKG*)



- European codes for notaries (*Europäische Standesrichtlinien*)
- Regulation on the management of notarial records and registers (*Verordnung über die Führung notarieller Akten und Verzeichnisse – NotAktVV*)

## Tax Advisors

The persons identified as tax advisors (*Steuerberater*) at the Firm are admitted within the Federal Republic of Germany to practise as tax advisors in Germany and are members of tax advisor association (*Steuerberaterkammer*) for their respective office:

- Frankfurt: Steuerberaterkammer Hessen (Körperschaft des öffentlichen Rechts), Gutleutstraße 175, 60327 Frankfurt am Main, Germany

The following professional conduct rules/laws apply to Steuerberater. For further details, see the [Federal Tax Consultants' Chambers website](#):

- Tax Advisory Act (*Steuerberatungsgesetz, StBerG*)
- Execution Ordinance for the Tax Advisory Act (*Durchführungsverordnungen zum Steuerberatungsgesetz, DVStB*)
- Professional Code of Conduct for Tax Advisors (*Berufsordnung, BOSTB*)
- Tax Advisors Remuneration Ordinance (*Steuerberatergebührenverordnung, StBGebV*)

Lawyers based in our German offices who are admitted in other jurisdictions are also regulated by the relevant professional body in their place of admission.

## VAT Number

Bryan Cave Leighton Paisner LLP's VAT identification number is DE 256518622.

## Compulsory Local Professional Indemnity Insurance

Gothaer Allgemeine Versicherung AG, Gothaer Allee 1, 50969 Cologne, Germany
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Scope of cover – any events insured under our professional indemnity insurance which are caused by BCLP US's German offices and its legacy lawyers in the EU and the EEA.
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Further details can be obtained from our Professional Risk and BCLP Insurances Director at our [London office](#).

## Information pursuant to § 36 of the Consumer Dispute Resolution Act (Verbraucherstreitbeilegungsgesetz, VSBG)

Bryan Cave Leighton Paisner does not participate in the consumer dispute resolution system under the VSBG and is not obligated to do so.

The European Online Dispute Resolution platform (ODR platform) provided by the European Commission is [available on their website](#).

See our regulatory information regarding the [BCLP Group](#).

## **HONG KONG SAR**

We practise in Hong Kong SAR through Bryan Cave Leighton Paisner LLP (previously named 'Bryan Cave LLP').

Bryan Cave Leighton Paisner LLP is a Hong Kong SAR limited liability partnership and a member of the BCLP Group. It is registered with and regulated by the Law Society of Hong Kong, and is authorised to practice Hong Kong SAR law. Any Hong Kong SAR law advice is provided by Hong Kong solicitors.

A list of partners is available at our registered office and will be provided upon request. Within the BCLP Group, 'partner' is used to refer to a member, or an employee or consultant with equivalent standing and/or qualifications as required by the primary firm and jurisdiction in which the individual practises. In the US, all our partners are members.

See our regulatory information regarding the [BCLP Group](#)

## **INDIA**

Our India virtual desk is based in our US offices, and works closely with local counsel. We do not have offices in India.

## **INDONESIA**

Our Indonesia virtual desk is based in our Singapore office, and works closely with local counsel. We do not have offices in Indonesia.

See our regulatory information regarding the [BCLP Group](#)

## **ISRAEL**

Our Israel virtual desk is based in our London office, and works closely with local counsel.

Normandie Services Ltd. (trading as 'BCLP Representative Office') is a marketing representative of the BCLP Group. It is a limited company registered in Israel (company no. 51-6150554) and is not authorized or regulated to provide legal services.

Neither the BCLP Group nor any of the lawyers in our Israel virtual desk practice Israeli law.

See our regulatory information regarding the [BCLP Group](#)

## **MYANMAR**

Our Myanmar virtual desk is based in our Asia and London offices, and works closely with local counsel. We do not have an office in Myanmar.

## **Kingdom of Saudia Arabia**

We practice in the Kingdom of Saudi Arabia through Bryan Cave Leighton Paisner LLP Law Firm, a Professional Limited Liability Company incorporated in the Kingdom of Saudi Arabia with its head office at Riyadh, Saudi Arabia. It is a member of the BCLP Group (a “BCLP Firm”) regulated by the Saudi Ministry of Justice under number 460122000032 (whose rules can be found on their website), and is authorized to practise Saudi Law. It is registered with the Saudi Ministry of Investment and the Ministry of Commerce (PR number 1009213564).

See our regulatory information regarding BCLP UK and the [BCLP Group](#).

## **SINGAPORE**

We practise in Singapore through a branch of Bryan Cave Leighton Paisner LLP (formerly named ‘Berwin Leighton Paisner LLP’), a limited liability partnership registered in England & Wales (“BCLP UK”) and a BCLP Firm. It is authorised and regulated by the Solicitors Regulation Authority.

Our Singapore branch is licensed as a Foreign Law Practice with the Legal Services Regulatory Authority of Singapore, [whose rules can be obtained from their website](#). It is registered with the Singapore Accounting and Corporate Regulatory Authority under number T10FC0153G.

Lawyers based in our Singapore office who are admitted in other jurisdictions are also regulated by the relevant professional body in their place of admission.

See our regulatory information regarding BCLP UK and the [BCLP Group](#)

## **UNITED KINGDOM**

Bryan Cave Leighton Paisner LLP (formerly name ‘Berwin Leighton Paisner LLP’) is a limited liability partnership registered in England and Wales under number OC315919 (“BCLP UK”) and a BCLP Firm. It is authorised and regulated by the Solicitors Regulation Authority (the “SRA”) under number 426866, [whose rules can be obtained from their website](#).

BCLP UK’s branch offices outside of England and Wales are also regulated by the professional body in that jurisdiction (please see the country links in these legal notices for further details).

Lawyers based in our UK offices who are admitted in other jurisdictions are also regulated by the relevant professional body in their place of admission.

A list of partners of BCLP UK is open to inspection at its registered office: Governor's House, 5 Laurence Pountney Hill, London EC4R 0BR United Kingdom. Within the BCLP Group, 'partner' is used to refer to a member, or an employee or consultant with equivalent standing and/or qualifications as required, of the BCLP Firm in which they practise. In the US, all our partners are members.

BCLP UK is not authorized under the UK Financial Services and Markets Act 2000 ("FSMA"). As a Law Society member it is, however, able in certain circumstances to offer a limited range of investment and consumer credit services to clients if they are an incidental part of the professional services BCLP UK has been engaged to provide. Nothing we say or do should be construed as an invitation or inducement to engage in investment activities, or as advice on the investment merits of acquiring or disposing of particular investments.

BCLP UK is an ancillary insurance intermediary. It is not authorized by the Financial Conduct Authority ("FCA"). However it is included on the register maintained by the FCA, so that it can carry on insurance distribution activity (which is broadly advising on, selling and administration of insurance contracts). This part of BCLP UK's business, including arrangements for complaints or redress if something goes wrong, is regulated by the SRA. The register [can be accessed via the FCA website](#).

The Law Society is a designated professional body under FSMA. The Legal Ombudsman is an independent body set up to decide complaints that a firm's complaints procedure cannot resolve. If you are unhappy with any insurance advice from us, please contact either the SRA or the Legal Ombudsman.

Our UK VAT number is GB 974 9832 56.

## **Transparency Rules**

Read more information about the firm's [UK Transparency Rules](#).

## **Tax Strategy**

The following policy document sets out BCLP UK's approach to taxation in the UK in compliance with the requirements of Schedule 19, Finance Act 2016. It is effective for the financial year ended 31 December 2023 and all subsequent years until superseded, and will be subject to periodic review.

- **Tax Compliance**

BCLP UK commits to complying fully with UK tax legislation. We actively engage with qualified professional advisors where appropriate. We aim to file tax returns on a timely and accurate basis,

paying the right amount of tax at the right time. We disclose all relevant facts and circumstances to HM Revenue & Customs ("HMRC").

- Tax Planning

In considering its structure, BCLP UK takes into account the tax laws of all the countries in which it operates, and relies on applicable double tax treaties to avoid double taxation where appropriate from time to time. BCLP UK does not enter into transactions or arrangements which, in its opinion, are abusive or aggressive and which do not have a commercial purpose.

- Co-operation with HMRC

BCLP UK seeks to have an open and constructive relationship with HMRC through regular meetings and communication. We provide full information to HMRC of relevant changes in our business or structure and promptly disclose inadvertent errors, if any, to HMRC.

- Governance and Risk Management

Day to day responsibility for the management of our UK tax affairs is delegated to our Global Partnership Tax Director, who reports to the Chief Financial Officer and Chief Operating Officer. Ultimate responsibility for tax matters rests with the Management Group.

Given the complexity of our global business, we are sometimes exposed to inherent tax risks. We seek to actively monitor and manage these risks and where there is sufficient uncertainty regarding a tax risk, we will seek appropriate external professional advice.

We have adopted policies and procedures commensurate with our obligations under the Criminal Finances Act 2017.

## **Complaints**

We are committed to high quality legal advice and client care.

If our clients are unhappy about any aspect of the legal services they have received, or are concerned about a bill, they can contact their client relationship partner, the relevant departmental managing partner, or the office managing partner.

Clients who wish to make a formal complaint may contact our designated complaints counsel at [complaintshandling@bclplaw.com](mailto:complaintshandling@bclplaw.com), on the telephone on +44 (0) 203 400 1000, or by post to our London address. The designated complaints counsel will provide a copy of our complaints procedure. We hope to resolve any problem to our clients' satisfaction, but if we do not, they may have the right to complain to the relevant professional body in the relevant jurisdiction.

In the case of BCLP UK and BCLP France, our clients may have the right to ask the Legal Ombudsman to consider their complaint by email to [enquiries@legalombudsman.co.uk](mailto:enquiries@legalombudsman.co.uk), by

telephone on 0300 555 0333 or by post to PO Box 6167, Slough, SL1 0EH, United Kingdom.

Normally, clients will need to bring a complaint to the Legal Ombudsman within six months of receiving a final written response from us about their complaint and not more than one year from the date of act/omission or one year from when you should reasonably have known there was cause for a complaint. Please note that before accepting a complaint for investigation the Legal Ombudsman will check that you have tried to resolve your complaint with us first. Our complaints procedure contains further information about their powers and procedures of the Legal Ombudsman and the categories of client to whom its services are available.

You can raise any concerns you may have about the behaviour of the Firm or an individual solicitor via the SRA website - [Solicitors Regulation Authority](#).

If our clients' complaint is about a bill, they may also have the right to apply to the court for an assessment of the bill, but if all or part of a bill remains unpaid we may charge interest.

Alternative complaints bodies exist which are competent to deal with complaints about legal services should both our clients and a BCLP Firm wish to use such a scheme. The [European Commission's online dispute resolution platform](#) can be accessed through their website.

Our designated complaints counsel can provide further details.

Any third parties who wish to raise issues in relation to the BCLP Group's business should contact our designated complaints counsel as set out above.

See our regulatory information regarding BCLP UK and the [BCLP Group](#)

## UNITED STATES

Bryan Cave Leighton Paisner LLP is a limited liability partnership established under the law of the State of Missouri ("BCLP US") and a BCLP Firm. It is registered in the Commercial Register of Missouri under No. PL001410285, with a registered office in St. Louis.

See our regulatory information regarding the [BCLP Group](#)

## BCLP MEDICAL PLAN PUBLIC DISCLOSURES

### Transparency in Coverage

The Transparency in Coverage (TiC) regulations require the BCLP Medical Plan (the Plan) to disclose on a public website information regarding in-network provider rates for covered items and services and out-of-network allowed amounts derived from historical claims. This information will be publicly available via machine readable files (MRFs). Anthem, the Plan's third-party claims administrator, is hosting the MRFs for the Plan on [anthem.com/ca/machine-readable-file/search](https://anthem.com/ca/machine-readable-file/search).

To locate the MRFs for the Plan, enter the Firm's EIN (43-0602162) in the search bar. If you need assistance locating the MRFs for the Plan, please contact the HR Helpline at (314) 259-6556 or [hrhelpline@bryancave.com](mailto:hrhelpline@bryancave.com).