[Firm Name]
[Firm Address]
[City, State/Province, Postcode]
[Country]

[Date]

[Client Name]
[Client Address]
[City, State/Province, Postcode]
[Country]

Re: Formal Opinion Regarding Cross-Border Tax Consequences of [Specific Transaction/Project Name]

Dear [Client Name],

1. Introduction
You have requested our formal opinion regarding the tax implications under the laws of [Country A] and [Country B] concerning [Describe Transaction, e.g., the transfer of intellectual property, cross-border merger, or employment of expatriates].

2. Scope of Review
In rendering this opinion, we have examined the following documents:
- [Document 1, e.g., Share Purchase Agreement]
- [Document 2, e.g., Certificate of Residency]
- [Document 3, e.g., Intercompany Service Agreement]

3. Factual Assumptions
Our opinion is based on the following assumptions:
- All parties involved are tax residents of their respective declared jurisdictions.
- The transaction is being conducted for valid business purposes and not solely for tax avoidance.
- All signatures on documents provided to us are genuine.

4. Analysis and Applicable Law
We have analyzed the transaction in light of the following:
- Internal Revenue Code / Tax Act of [Country A]
- Internal Revenue Code / Tax Act of [Country B]
- The [Year] Income Tax Treaty between [Country A] and [Country B]

5. Formal Opinion
Based on the foregoing, it is our opinion that:
- [Opinion Point 1, e.g., The transaction will not trigger a Permanent Establishment in Country B].
- [Opinion Point 2, e.g., Withholding tax on dividends will be reduced to X% under Article Y of

the Treaty].
- [Opinion Point 3, e.g., Reporting requirements under [Regulation] must be fulfilled by [Date]].

6. Limitations and Disclaimers
This opinion is limited to the specific legal questions addressed herein. It is based on current tax laws and administrative interpretations, which are subject to change. This letter is intended solely for the use of [Client Name] and may not be relied upon by any other party without our express written consent.

Sincerely,

[Signature]

[Name of Partner/Attorney]
[Title]
[Firm Name]