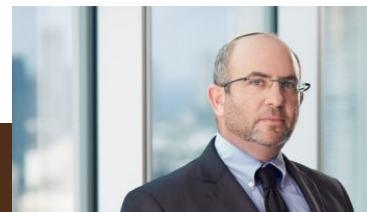


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Adv. Kesner is a partner in the Tax Department.

Adv. Kesner specializes in various tax fields including income tax, land taxation, VAT and international taxation. Adv. Kesner represents clients in tax assessment hearings and tax appeals in courts of law, as well as before the Tax Authority in pre ruling tax procedures.

Adv. Kesner possesses unique expertise in tax planning and tax-related legal opinions.

Adv. Kesner has accumulated significant reputation in handling all tax aspects of large scale real estate transactions, as well as urban renewal projects, restructuring, sale of shopping centers, real estate transactions of foreign investors which require reference to foreign law, and land assessments.

Since 2009, Adv. Kesner is a lecturer at several academic institutions including the Open University of Israel, the College of Management Academic Studies, the Ono Academic College, and the Ruppin Academic Center.

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