

## Michael Goral |



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Adv. Michael Goral is an associate in the Tax Department's VAT practice.

Adv. Goral provides ongoing legal counsel and legal opinions to the firm's clients, including local and international private and corporate clients. He advises on a wide variety of VAT aspects, including VAT rates for international transactions, exempt transactions, input tax deduction, legal existence of a 'business' for VAT purposes, identifying taxable entities, and VAT aspects of real estate transactions.

In addition, Adv. Goral takes part in managing contentious tax proceedings and representation before the Israel Tax Authority.

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Education LL.B. (cum laude), Bar Ilan University, 2015

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Bar Admission Israel Bar Association, 2016