



Markus Ernst

Partner

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Markus advises on tax issues in connection with transactions, reorganisations, financing transactions, tax audits and contentious proceedings. In addition to tax law issues arising in M&A transactions and reorganisations, another focus of his work is on assisting financial institutions in tax-driven internal investigations.

His clients include German and foreign companies, financial institutions and private equity firms. More recently he advised Adidas on the sale of Reebok, Tencent on the merger of Lilium with the US-SPAC Qell, PAI on the acquisition of Apleona and Ørsted on the sale of a 50% stake in the Offshore wind farm Borkum Riffgrund 3. In addition, he assists financial institutions in connection with the analysis of tax-motivated structures and represents them in their dealings with tax and criminal authorities.

Markus publishes and lectures on tax issues on a regular basis.

Career

Admitted to the German bar in 2007

Certified Tax Consultant since 2011

University of Augsburg

University of Cologne (Dr. iur.)

New York University (LL.M.)

International law firms in

Munich/Düsseldorf, 2007 – 2017

Publications

§ 8c KStG: Ermittlung des gemeinen Wertes für Zwecke der Stille-Reserven-Klausel, DStR 2020, 1350 (co-author with Zimmerl)

Ist § 50d Abs. 3 EStG auch in Drittstaatsfällen am Ende?, IStR 2019, 6 (co-author with Farinato and Würstlin)

Besteuerung von Investmentfonds, in: Moritz/Strohm (editors), Besteuerung privater Kapitalanlagen, Handbuch, 2017

Verlustuntergang nach § 8c KStG, Betriebsberater (BB) 2017, Volume 51/52, Editorial

Reform der Investmentbesteuerung und Auswirkungen auf die Durchführung der betrieblichen Altersvorsorge, BB 2017, 2723

Zur (Un-)Vereinbarkeit von § 8c KStG mit Verfassungsrecht nach der "Paukenschlag"-Entscheidung des BVerfG, in:

Unternehmensbesteuerung (Ubg) 2017, 366 (co-author with Roth)

Anmerkung zu BFH-Urteil vom 22.11.2016, Verlustabzugsverbot bei schädlichem Beteiligungserwerb

(Erwerbergruppe), BB 2017, 1701
Neuordnung der Verlustnutzung
nach Anteilseignerwechsel –
Reformbedarf und
haushaltspolitische Bedeutung des §
8c KStG, IFSt-Schrift Nr. 470,
Berlin, 2011

Numerous further publications on
issues relating to corporate tax law
and international tax law