HENGELER MUELLER



Markus Ernst
Partner
Munich
T **+49 89 383388 711**
M **+49 151 1251 8858**
markus.ernst
@hengeler.com

Markus Ernst advises on tax law matters relating to transactions, reorganisations, financing, tax audits, and contentious proceedings. His clients include German and international companies, financial institutions, and private equity firms.

Markus Ernst has advised on the tax aspects of numerous high-value M&A transactions and reorganisations. His recent matters include advising a consortium led by Allianz on its acquisition of the Viridium Group, BAWAG on its acquisition of Barclays' German retail business, Deutsche Börse AG on its public takeover bid for SimCorp A/S and related transactions, and Inflexion on its partnership with a network of approximately 100 veterinary practices.

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. He also advises on proactive tax risk management.

Juve Steuermarkt recommends him in the corporate, investment, and transaction tax categories, and Chambers ranks him among the leading advisors in this field. Legal 500 nominated him as "Tax Lawyer of the Year" for both 2024 and 2025.

Markus Ernst 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

Kommentierung von § 50d EStG in Oppel/Martini/Oertel, Internationales Steuerrecht, 2025

Beck'sches M&A-Handbuch, Meyer-Sparenberg/Jäckle, 2nd edition, 2022 (co-author)

§ 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