



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.

Career

Admitted to the German bar in

2007

Certified Tax Consultant since 2011

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.

University of Augsburg

University of Cologne (Dr. iur.)

New York University (LL.M.)

International law firms in

Munich/Düsseldorf, 2007 – 2017

In addition, he assists financial institutions in connection with the analysis of privatized structures and represents them in their dealings with tax and criminal authorities. He also advises on proactive tax risk management.

Publications

Commentierung von § 50c EStG

in Oppel/Martini/Oertel,

Internationales Steuerrecht, 2025

Beck'sches M&A-Handbuch, Meyer-

Sparenberg/Jackle, 3rd edition,

2022 (co-author)

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.

§ 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