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2021|2022

KANTENWEIN
LAW | TAX | AUDIT

JUVE
LAW FIRM DOSSIER



**Wir denken nicht nur
in Schwarz und Weiß**

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Practice Areas

Rankings and Analysis

Dispute Resolution

Litigation

★★★★★

Freshfields Bruckhaus Deringer
Gleiss Lutz
Hengeler Mueller
Linklaters

★★★★★

Allen & Overy
Clifford Chance
CMS Hasche Sigle
Hogan Lovells
Latham & Watkins
Noerr

★★★★★

Baker McKenzie
DLA Piper
Quinn Emanuel Urquhart & Sullivan
SZA Schilling Zutt & Anschütz
Wach und Meckes und Partner
White & Case
WilmerHale

★★★★

Gibson Dunn & Crutcher
Hausfeld
Heuking Kühn Lüer Wojtek
Luther
Orrick Herrington & Sutcliffe
Sernetz Schäfer

★★

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Ashurst
Beiten Burkhardt
Cleary Gottlieb Steen & Hamilton
Clouth & Partner
Ego Humrich Wyen
Görg
Haver & Mailänder
Jones Day
Lutz Abel
Oppenhoff & Partner
Pinsent Masons
Schmitz & Partner
Taylor Wessing
Tilp

★

Bird & Bird
Borris Hennecke Kneisel
Esche Schümann Commichau
Eversheds Sutherland
Greenfort
GSK Stockmann
Lindenpartners
McDermott Will & Emery
Meilicke Hoffmann & Partner
Metis
Neuwerk
Nieding + Barth
Norton Rose Fulbright
Orth Kluth
Skadden Arps Slate Meagher & Flom
Squire Patton Boggs
Wirsing Hass Zoller

Recommended:

Dr. Alexander Kröck
(„outstanding litigator”,
competitor)

Dr. Annett Kuhli-Spatschek
(„clever, flexible, assertive”,
competitor)

Marcus van Bevern

Dispute Resolution

Arbitration

★★★★★

Baker McKenzie
CMS Hasche Sigle
Freshfields Bruckhaus Deringer

★★★★★

Gleiss Lutz
Hengeler Mueller
Hogan Lovells

★★★★★

Busse Disputes
Clifford Chance
Hanefeld
Latham & Watkins
Linklaters
Luther
Noerr

★★★★

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Borris Hennecke Kneisel
Heuking Kühn Lüer Wojtek
Orrick Herrington & Sutcliffe
White & Case

★★★★

Allen & Overy
Cleary Gottlieb Steen & Hamilton
Haver & Mailänder
Jones Day
Rothorn

★★

Baumann Resolving Disputes
DLA Piper
Herbert Smith Freehills
King & Spalding
Manner Spangenberg
Morgan Lewis & Bockius
Wach und Meckes und Partner

★

Beiten Burkhardt
Dentons
GSK Stockmann
McDermott Will & Emery
Sernetz Schäfer
Skadden Arps Slate Meagher & Flom
SZA Schilling Zutt & Anschütz
Taylor Wessing



Dispute Resolution: Litigation

Dispute Resolution: Arbitration

Comment: This Munich litigation practice is called on when it comes to dealing with the fallout of the dividend-stripping scandal under civil law, as its lawyers have an in-depth understanding of complex tax and accounting problems and are not obstructed by too many conflicts of interest. A number of the partners are also tax advisors and accountants, and the firm boasts one of the most highly renowned tax criminal lawyers in the shape of Dr. Rainer Spatscheck. Alongside Kröck, Kuhli-Spatscheck's star as an arbitrator is rising. She has now advanced into major international cases with hundreds of millions of euros in dispute. The fields of dividend stripping and shareholder disputes with an accounting background offer the potential for other lawyers to carve out a position in the market.

Recommended: Dr. Alexander Kröck ("outstanding litigator", competitor), Dr. Annett Kuhli-Spatscheck ("clever, flexible, assertive", competitor), Marcus van Bevern

Team: 4 equity partners, 2 salary partners, 2 associates, 1 of counsel

Practice: Due to MDP background, many financial,

accounting and tax disputes. Also corporate disputes (post-M&A, D&O liability), litigation arising from commercial and distribution contracts and professional liability of freelancers. Arbitration especially according to German Institution of Arbitration and ICC.

Clients:

- **International bank and financial services provider** on recourse in connection with dividend-stripping transactions;
- **Investor** in €500 million dispute arising from 9 parallel proceedings at German Institution of Arbitration;
- **Insurer** in civil and tax law dispute in various countries;
- **Solar company** in €20 million action for rescission of supply contract;
- **Real estate company** against international chain store group over rental payments in coronavirus lockdown (Regional Court (Landgericht));
- **Shareholder group** in €55 million dispute against majority shareholder under stock corporation law, including through special audit.

Company Succession and Trusts

★★★★★

Flick Gocke Schaumburg
Poellath

★★★★★

Noerr
SZA Schilling Zutt & Anschütz

★★★★★

CMS Hasche Sigle
Hennerkes Kirchdörfer & Lorz
Taylor Wessing

★★★★

Beiten Burkhardt
Binz & Partner
Ebner Stolz Mönning Bachem
Gleiss Lutz
Hengeler Mueller
Oppenhoff & Partner
Rödl & Partner

★★★

Baker Tilly
Esche Schümann Commichau
Peters Schönberger & Partner
Rittershaus

★

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Heuer Busch & Partner
Heuking Kühn Lüer Wojtek
Kapp Ebeling & Partner
KPMG Law
Osborne Clarke
PricewaterhouseCoopers Legal
Seitz
SKW Schwarz
Sonntag & Partner

★

Beisse & Rath
Dissmann Orth
DLA Piper
dtb Decker + Schmidt-Thomé
Fromm
Heussen
Meilicke Hoffmann & Partner
Reith Leisle Gabor
Schmidt von der Osten & Huber
Voigt Wunsch Holler
Winheller

Recommended:

Dr. Thomas Kantenwein
(„outstanding litigator”,
competitor)

Dr. Annett Kuhli-Spatschek

Dr. Stefan Hackel
(„my first recommendation
for D&O and managerial
liability and when I have a
conflict of interest”,
competitor)

Company Succession and Trusts

Analysis



Company Succession and Trusts

Comment: This MDP firmly rooted in Munich is known even beyond the local region as a good place to go for company succession and trusts advice. Shareholders of Mittelstand companies rely on the practice for inheritance and succession issues, with international tax aspects often playing a role. Former name partner and now of counsel Kantenwein also acts as a board member for trusts. The partners' good contacts, especially in the regional Mittelstand, and their strong name in succession advice are leading to more major, complex instructions, as extensive succession planning work for a range of high-net-worth individuals demonstrates.

Recommended: Dr. Thomas Kantenwein ("especially strong in business-heavy proceedings", competitor), Dr. Annett Kuhli-Spatschek, Dr. Stefan Hackel ("my first recommendation for D&O and managerial liability and when I have a conflict of interest", competitor)

Team: 2 partners, 1 of counsel (plus tax partners and associates)

Practice: Inheritance tax planning, company succession (each including litigation), structuring family offices, taxation of art assets, trust law, charities.

Clients:

- **Family business** on succession planning (€500 million assets) and inheritance dispute after death of mother (€130 million assets);
- **Charitable trust** on raising foundation capital from €2 million to €80 million;
- **Shareholder** concerning German/Thai inheritance case;
- **Italian family business** on inheritance dispute (€10 million volume);
- Ongoing advice to: **Animus Stiftung, Eleonore Beck Stiftung;**
- **Board of the Frankfurt Zoological Society and Stiftung Hilfe für die bedrohte Tierwelt.**

White Collar Crime and Tax Criminal Law

Tax Criminal Law

★★★★★

Flick Gocke Schaumburg
Leisner Steckel Engler
Wannemacher & Partner

★★★★★

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CKSS Carlé Korn Stahl Strahl
Feigen Graf
Streck Mack Schwedhelm
Ufer Knauer

★★★★

Heuking Kühn Lüer Wojtek
Krause & Kollegen
Kullen Müller Zinser
LHP Luxem Heuel Prowatke
Noerr

★★

Baker Tilly
Beukelmann Müller Partner
Frick + Partner
Dr. Kai Hart-Hönig
Quedenfeld Füllsack & Partner
Roxin
Seitz
Ulrich Sorgenfrei
Tsambikakis & Partner
Wessing & Partner

★

Adick Linke
Kipper + Durth
Langrock Voß & Soyka
Schneider Schultehinrichs
VBB Rechtsanwälte

Recommended:

Dr. Rainer Spatscheck

(„highly competent,
outstanding on the
interface between tax
law and tax criminal law”,
“target-oriented,
preeminent expertise”,
competitors)



Tax Criminal Law

Comment: This Munich practice is seen as a challenger to the market leaders, chiefly because of partner Spatscheck, who heads the criminal law practice and is equally prominent on the interface with tax litigation. He was recently visible in the Wiesbaden dividend-stripping proceedings, where KZSP litigated for an HVB employee. The firm is also working for a whole host of other clients in this field. The practice is active in a multitude of sectors, besides finance. One advantage is that KZSP is often brought on board early on – frequently for tax investigations – and can then subsequently cover tax litigation and tax criminal law. Although preventive advice plays a secondary role, it is still an important mainstay of the practice.

Recommended: Dr. Rainer Spatscheck (“highly competent, outstanding on the interface between tax law and tax criminal law”, “target-oriented, pre-eminent expertise”, competitors)

Team: 1 equity partner, 2 salary partners, 1 counsel, 4 associates

Practice: Tax criminal law, especially the defence of individuals and companies, also preventive advice, internal investigations.

Clients:

Individuals:

- **HVB employee** in dividend-stripping proceedings;
- **Defendant** in Wirecard case (public knowledge);
- **Individual** on voluntary declaration concerning investment in gold certificates;
- **Individual** on gift tax.

Companies:

- **Subsidiary of an insurer** concerning “cum-cum” deals and structured securities lending;
- **Various banks** concerning “cum-cum” and dividend-stripping deals.

Regions

Rankings and Analysis

Region: South

Munich

Munich

★★★★★

CMS Hasche Sigle
Hengeler Mueller
Hogan Lovells
Milbank
Noerr

★★★★★

Freshfields Bruckhaus Deringer
Latham & Watkins
Linklaters
Poellath

★★★★★

Allen & Overy
Baker McKenzie
Gibson Dunn & Crutcher
Gleiss Lutz
Kirkland & Ellis

★★★★

Clifford Chance
Eversheds Sutherland
McDermott Will & Emery
Taylor Wessing

★★★★

Baker Tilly
Beiten Burkhardt
Dissmann Orth
GSK Stockmann
Heuking Kühn Lüer Wojtek
Jones Day
Pinsent Masons
Sernetz Schäfer
SKW Schwarz

★★

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DLA Piper
GLNS
Gütt Olk Feldhaus
Heussen
Honert + Partner
Lutz Abel
Norton Rose Fulbright
Orrick Herrington & Sutcliffe
Osborne Clarke
Peters Schönberger & Partner
Reed Smith
Sidley Austin

★★

Ashurst
Bird & Bird
Dechert
Dentons
Görg
Luther
SNP Schlawien
Watson Farley & Williams
Weil Gotshal & Manges
Zirngibl

★

Acuris
Arnecke Sibeth Dabelstein
von Boetticher
GvW Graf von Westphalen
Lupp + Partner
Rödl & Partner
Seufert
Shearman & Sterling
Simmons & Simmons
Weitnauer
Wirsing Hass Zoller

Recommended:

Dr. Thomas Kantenwein
(„succession advice,
charity law)

Dr. Rainer Spatscheck
(„highly competent,
outstanding on the interface
between tax law and
(tax) criminal law”,
“target-oriented, preeminent
expertise”, competitors)

Dr. Alexander Kröck
(„outstanding litigator”,
“excellent fellow lawyer,
extremely pleasant to work
with, especially in courts of
arbitration”, competitors)

Dr. Annett Kuhli-Spatschek
(„arbitration, charity law,
tax law)

Dr. Gerhard Widmayer

Dr. Marcus van Bevern
(„very, very good”,
“pragmatic and experienced”,
competitors; banking and
capital markets law)

Dr. Stefan Hackel
(„my preferred choice when
I have a conflict of interest
in managerial and D&O
representation”,
“constructive”, competitors)



Munich

Comment: This Munich MDP is extremely well regarded in tax law, which spills over into many other fields of advice. Kuhli-Spatschek, for example, is highly sought after as an arbitrator because of her tax law expertise. Spatschek litigates in many tax criminal law cases involving dividend-stripping and “cum-cum” deals. Another growing area of advice related to tax is inheritance law and succession. The firm is also active in banking and capital markets and increasingly in corporate, which a young partner is building up, especially in the field of shareholder disputes. He litigated for a south German energy corporation in a dispute with another energy corporation over a joint venture. The common link between all practices is the outstanding dispute resolution skill of the individual partners, for which they are known well beyond the local region.

Recommended: Dr. Thomas Kantenwein (succession advice, charity law), Dr. Rainer Spatschek (“highly competent, outstanding on the interface between tax law and (tax) criminal law”, “target-oriented, preeminent expertise”, competitors), Dr. Alexander Kröck (“outstanding litigator”, “excellent fellow lawyer, extremely pleasant to work with, especially in courts of arbitration”, competitors), Dr. Annett Kuhli-Spatschek (arbitration, charity law, tax law), Dr. Gerhard Widmayer (tax law), Marcus van Bevern (“very, very good”, “pragmatic and experienced”, competitors; banking and capital markets law), Dr. Stefan Hackel (“my preferred choice when I have a conflict of interest in managerial and D&O representation”, “constructive”, competitors)

Team: 6 equity partners, 4 salary partners, 1 counsel, 6 associates, 1 of counsel, plus tax advisors and accountants.

Practice: Tax and ► company succession and trusts for high-net-worth individuals, Mittelstand companies and large companies, also arbitration and litigation for these as well as (international) banks and funds (► dispute resolution). Banking and regulatory, finance. Restructuring and corporate rescue. ► White collar crime and tax criminal law. Corporate.

Clients:

- **Insurance group** in connection with disputes in various jurisdictions, including restructuring;
- **International bank** on recourse in connection with dividend-stripping transactions;
- **International investment bank** in insolvency proceedings;
- **Chinese textiles manufacturer** on receivables enforcement in connection with insolvency of German contractual partner;
- **Bank** on financing acquisition of infrastructure complex;
- **Family business** on converting real estate into assets to optimize inheritance tax;
- **Solar company** in action over rescission of supply contract after sale of NPL portfolio;
- **International publisher** on merger of two German subsidiaries with participation of British parent company;
- Ongoing corporate advice to **measurement technology company** and **start-up in service sector**;
- **Energy corporation** on shareholder dispute.

What is JUVE Handbuch?

JUVE German Commercial Law Firms long ago developed into a reference tool for the German legal market. In it you will find detailed information about the commercial law services offered by almost 800 law firms.

Extensive research among law firms, company managers, representatives from authorities and employees from the judiciary and academia create the basis for this book. The strictly independent editorial team can draw on more than 20 years of experience in the legal market.

THE JUVE RESEARCH

