

# juve

H A N D B U C H

2022|2023

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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  
White & Case

★★★★★

Baker McKenzie  
DLA Piper  
Quinn Emanuel Urquhart & Sullivan  
Sernetz Schäfer  
SZA Schilling Zutt & Anschutz

★★★★

Gibson Dunn & Crutcher  
Hausfeld  
Heuking Kühn Lüer Wojtek  
Luther  
Lutz Abel  
Orrick Herrington & Sutcliffe  
Wach und Meckes und Partner  
WilmerHale

★★

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Advant Beiten  
Ashurst  
Cleary Gottlieb Steen & Hamilton  
Dentons  
Ego Humrich Wyen  
Görg  
Haver & Mailänder  
Meilicke Hoffmann & Partner  
Oppenhoff & Partner  
Pinsent Masons  
Taylor Wessing  
Tilp

★

Bird & Bird  
Borris Hennecke Kneisel  
Clouth & Partner  
Esche Schumann Commichau  
Eversheds Sutherland  
Greenfort  
GSK Stockmann  
Jones Day  
Lindenpartners  
McDermott Will & Emery  
Metis  
Neuwerk  
Nieding + Barth  
Norton Rose Fulbright  
Orth Kluth  
Schmitz & Partner  
Skadden Arps Slate Meagher & Flom  
Squire Patton Boggs

## Recommended:

### Dr. Alexander Kröck

*(“very good analyst, in-depth knowledge of the facts of the case, professionally outstanding”, competitor)*

### Dr. Annett

### Kuhli-Spatscheck

*(“conducts proceedings quickly and clearly as an arbitrator”, competitor)*

### Marcus van Bevern

*(“pragmatic and experienced”, competitor)*

# Dispute Resolution

## Arbitration

★★★★★

Baker McKenzie  
CMS Hasche Sigle  
Freshfields Bruckhaus Deringer

★★★★★

Gleiss Lutz  
Hogan Lovells

★★★★★

Busse Disputes  
Clifford Chance  
Hanefeld  
Hengeler Mueller  
Latham & Watkins  
Linklaters  
Luther  
Noerr

★★★★

Borris Hennecke Kneisel  
Orrick Herrington & Sutcliffe  
White & Case

★★★

**KANTENWEIN**  
LAW | TAX | AUDIT

Allen & Overy  
Baumann Resolving Disputes  
Haver & Mailänder  
Heuking Kühn Lüer Wojtek  
Jones Day  
Rothorn

★★

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

★

Advant Beiten  
Cleary Gottlieb Steen & Hamilton  
Dentons  
Gantenberg  
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 a sought-after name, especially in tax-related disputes. Several partners are also tax advisors or accountants, and the firm has one of the most highly renowned tax criminal lawyers in its ranks in Dr. Rainer Spatscheck. The firm is heavily involved in dealing with the civil law fallout of the dividend-stripping scandal. The lawyers have an in-depth understanding of complex tax and accounting law problems and, unlike many competitors, are not hampered by too many conflicts of interest. Because of current developments, the firm was able to deploy its energy law expertise in price adjustment disputes. Kuhli-Spatscheck is establishing herself alongside Kröck as an arbitrator for high-volume cases, especially in post-M&A proceedings with accounting law elements.

**Recommended:** Dr. Alexander Kröck (“very good analyst, in-depth knowledge of the facts of the case, professionally outstanding”, competitor), Dr. Annett Kuhli-Spatscheck (“conducts proceedings quickly and clearly as an arbitrator”, competitor), Marcus van Bevern (“pragmatic and experienced”, competitor)

**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 profes-

sional liability of freelancers. Arbitration especially according to German Institution of Arbitration and ICC.

### Clients:

- **International bank and financial services provider** concerning € 140 million civil law recourse in connection with dividend-stripping transactions;
- **Insurer** in € 100 million civil and tax law dispute in various countries;
- **Shareholder** of metalworking company on assertion of claims for information and liability against former legal and tax advisor;
- **Industrial holding company** in € 10 million pay dispute with former executive;
- **Real estate company** against international chain store group over rental payments in COVID-19 lockdown (Regional Court (Landgericht));
- **Investor** in € 500 million dispute arising from 11 parallel German Institution of Arbitration proceedings;
- **European industrial corporation** on defence against commission claims of Greek subsidiary, including due to suspected corruption (ICC);
- **Clothing company** in € 50 million dispute with shareholders;
- **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

★★★★

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

★★★

Esche Schümann Commichau  
Peters Schönberger & Partner  
Rittershaus  
Seitz

★

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Baker Tilly  
EY Law  
Heuer Busch & Partner  
Heuking Kühn Lüer Wojtek  
Kapp Ebeling & Partner  
KPMG Law  
Menold Bezler  
PricewaterhouseCoopers Legal  
SKW Schwarz  
Sonntag & Partner

★

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**  
**Dr. Annett Kuhli-Spatschek**  
**Dr. Stefan Hackel**



# Company Succession and Trusts

## Analysis



### Company Succession and Trusts

**Comment:** The company succession practice of this MDP, where tax law predominated for a long time, has branched out significantly in the past three years. Clients are increasingly entrusting Kantenwein with traditional inheritance law structuring work and, in particular, inheritance disputes, even across national borders. In addition, the firm has begun to tackle the field of non-profit investment. Tax advice, tax law and ► tax criminal law are accounting for more and more work, as taxation matters in cross-border relocation and the related issues, such as foreign currency profits, are becoming increasingly relevant in general. This is stretching the still small team to its limits.

**Recommended:** Dr. Thomas Kantenwein, Dr. Annett Kuhli-Spatschek, Dr. Stefan Hackel

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

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

#### Clients:

- **Family business** on anticipated succession in conflict-prone environment of art, real estate and business enterprises (assets € 700 million);
- **HNWI** on succession planning, including entrepreneur's will, co-ownership associations (assets € 20 million);
- **Family business** on succession planning, including establishing family holding company (assets € 40 million);
- Out-of-court advice and litigation for **shareholder** concerning German/Thai inheritance case (€ 15 million volume);
- **HNWI** in inheritance dispute with Liechtenstein trust (€ 100 million volume);
- **Austrian trust** in inheritance dispute and interpretation of German testator's will (€ 5 million volume);
- **Sole heir** in dispute over both siblings' claims to a compulsory portion (€ 3.5 million volume);
- **HNWI** on charitable investments (€ 3.5 million and € 1.7 million);
- 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

★★★★★

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Flick Gocke Schaumburg  
Leisner Steckel Engler  
Wannemacher & Partner

★★★★★

CKSS Carlé Korn Stahl Strahl  
Feigen Graf  
Streck Mack Schwedhelm

★★★★

Heuking Kühn Lüer Wojtek  
Krause & Kollegen  
LHP Luxem Heuel Prowatke  
Noerr  
Ufer Knauer

★★★

Baker Tilly  
Beukelmann Müller Partner

Frick + Partner

Dr. Kai Hart-Hönig

Kullen Müller Zinser

Langrock Voß & Soyka

Quedenfeld Füllsack & Partner

Roxin

Seitz

Ulrich Sorgenfrei

Tsambikakis & Partner

Wessing & Partner

★

Adick Linke

Kipper + Durth

Pfordte Bosbach

Rosinus Partner

Schneider Schultehinrichs

VBB Rechtsanwälte

## Recommended:

### Dr. Rainer Spatscheck

*(“clever, dynamic, analytical,  
flexible and assertive”,  
“one of the best there is”,  
“assertive, highly competent,  
pleasant, superb negotiator”,  
competitors)*

# White Collar Crime and Tax Criminal Law

## Analysis



### Tax Criminal Law

**Comment:** This Munich firm now enjoys a place among the market leaders, thanks largely to extremely well-regarded partner Spatscheck, who is at the centre of the criminal law practice and also handles tax disputes. Litigation for the former chair of the Wirecard supervisory board and for a gold trading company concerning tax and customs offences is public knowledge. The latter is also an example of the rise in customs offences activity. “Cum-cum” and dividend-stripping cases are a part of the KZSP practice, as are insolvency offences. It therefore comes as no surprise that Spatscheck’s door is increasingly being knocked on by PE firms, tax advisors, accountants and lawyers, who have recently become the targets of the Munich tax authorities.

**Recommended:** Dr. Rainer Spatscheck (“clever, dynamic, analytical, flexible and assertive”, “one of the best there is”, “assertive, highly competent, pleasant, superb negotiator”, competitors)

**Team:** 1 equity partner, 2 salary partners, 1 counsel, 3 associates

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

### Clients:

#### Individuals:

- **Former chair of the Wirecard supervisory board** (public knowledge).

#### Companies:

- **Gold trading company** on tax and customs offences;
- **Subsidiary of an insurance company** on “cum-cum” and structured securities lending transactions;
- **Various banks** concerning “cum-cum” and dividend-stripping transactions.

# Regions

Rankings and Analysis

# Region: South

## Munich

★★★★★

CMS Hasche Sigle  
Hengeler Mueller  
Hogan Lovells  
Milbank  
Noerr

★★★★★

Freshfields Bruckhaus Deringer  
Latham & Watkins  
Linklaters  
Poellath

★★★★★

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

★★★★

Eversheds Sutherland  
Jones Day  
McDermott Will & Emery  
Taylor Wessing

★★★★

Advant Beiten  
Baker Tilly  
Dissmann Orth  
DLA Piper  
GLNS  
GSK Stockmann  
Gütt Olk Feldhaus  
Heuking Kühn Lüer Wojtek  
Lutz Abel  
Pinsent Masons  
Sernetz Schäfer  
SKW Schwarz

★★

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Heussen  
Honert  
Norton Rose Fulbright  
Orrick Herrington & Sutcliffe  
Osborne Clarke  
Peters Schönberger & Partner  
Reed Smith  
Sidley Austin

★★

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

★

Acuris  
Arnecke Sibeth Dabelstein  
von Boetticher  
GvW Graf von Westphalen  
Rödl & Partner  
Seufert

### Recommended:

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

**Dr. Rainer Spatscheck**

**Dr. Alexander Kröck**

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

**Dr. Gerhard Widmayer**  
(tax law)

**Marcus van Bevern**

(banking and capital markets law)

**Dr. Stefan Hackel**



## München

**Comment:** With its combined tax and dispute resolution specialty, this MDP plays a unique role among the well-connected, broadly positioned, mid-sized Munich firms. A look at the firm's growth shows just how successful this strategy is: the number of fee earners has nearly doubled since the mid-2010s; there are eight lawyers in tax criminal law alone. The partners are also involved in numerous complex, sometimes very high-profile proceedings, for instance regarding dividend-stripping deals. In Kuhli-Spatscheck, the firm has a well-regarded arbitrator in its ranks. The firm also enjoys frequent work in extensive proceedings in the banking and insurance sectors. Competitors who focus solely on the litigation side of Kantenwein's activity sometimes overlook how active the firm is in providing ongoing advice, both for companies and high-net-worth families and individuals, often with a focus on trust law issues.

**Recommended:** Dr. Thomas Kantenwein (succession advice, charity law), Dr. Rainer Spatscheck, Dr. Alexander Kröck, Dr. Annett Kuhli-Spatscheck (arbitration, charity law, tax law), Dr. Gerhard Widmayer (tax law), Marcus van Bevern (banking and capital markets law), Dr. Stefan Hackel

**Team:** 6 equity partners, 4 salary partners, 7 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:

- **Shareholder** of a family business as buyer in post-M&A dispute;
- **Company owner** on succession planning;
- **Executive** of a stock corporation, including on legal challenge against AGM resolution;
- **Family business** on company succession in connection with setting up family holding company and preceding structural simplification, company on € 100 million acquisition finance;
- **Foreign investment bank** on litigation related to insolvency.

# 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

