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POELLATH advises HNWI on marital agreements in the context of a matrimonial property regime swing

POELLATH advised a high-net-worth individual (HNWI) on the negotiation and entering into marital agreements in the context of a matrimonial property regime swing (*Güterstandsschaukel*).

The client sought legal and tax advice on reorganizing the spouses' matrimonial property regime and the reallocation of assets between the client and her entrepreneur spouse. The asset structure comprised, in addition to a significant shareholding in a family-owned business, substantial real estate, liquid funds and an art collection. The engagement also required taking into account asset transfers allegedly carried out in the past as well as the necessary disclosure to the tax authorities.

A key aspect of the engagement was to negotiate, in the client's interest, a balanced allocation of assets between the spouses in what was initially a tense negotiation environment. In this context, income tax and gift tax requirements for the tax-neutral transfer of selected assets had to be considered. POELLATH's advice included, in particular, structuring and drafting the marital agreements with a strong focus on tax law considerations. The entrepreneur spouse was represented by separate legal counsel in connection with the marital agreements.

POELLATH advised the HNWI with the following team:

- [Dr. Marcus Niermann](#) (partner, private clients & foundations, Berlin)
- [Dr. Katharina Pichler](#) (senior associate, private clients & foundations, Frankfurt aM)

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