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POELLATH advises international entrepreneurial family on the gratuitous transfer of company shareholdings

POELLATH has provided comprehensive legal and tax advice to the international shareholder family of a family-owned business on the transfer of company shareholdings to the next generation.

The advice focused on the transfer of company shares within various family trees, the coordination of complex corporate, inheritance and gift tax issues, and support on cross-border tax matters, in particular in connection with structuring and optimisation measures as well as exit taxation. Particular importance was attached to maintaining a balanced reconciliation of interests between the family trees, securing the long-term continuity of the company, and further developing the family's internal corporate governance structures.

A key focus was on the tax-optimised structuring of the share transfers, making use of the inheritance and gift tax relief provisions for business assets. The advice included, in particular, the review and implementation of the standard and optional relief (Regel- und Optionsverschonung), the use of the tapering model for large estates (Abschmelzmodell), and the analysis and preparation of a possible needs-based relief assessment (Verschonungsbedarfsprüfung), including obtaining private letter rulings from the tax authorities.

POELLATH advised the entrepreneurial family with the following team:

- [Dr. Katharina Hemmen](#) (partner, private clients, Frankfurt aM)
- [Caroline Ruschen](#) (senior associate, private clients, Frankfurt aM)
- [Dr. Katharina Pichler](#) (senior associate, private clients, Frankfurt aM)
- [Dr. Jan Winkler](#) (associate, private clients, Frankfurt aM)

About POELLATH

POELLATH is a leading German law firm with an international reach, specializing in business and tax law. With over 180 [legal and tax professionals](#) in Berlin, Frankfurt and Munich, we provide high-end advice on transactions and asset management – seamlessly combining legal and tax expertise. Our specialized practice groups don't just know the law – together with our clients, we actively shape best practices in the market. National and international [rankings](#) regularly list us among the top law firms in our core [areas of expertise](#).

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