POELLATH

PRESS

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Inheritance tax retention periods: POELLATH advises residential property companies on disposals and restructurings

POELLATH has advised several major residential property companies on inheritance tax retention periods in connection with planned disposals and restructurings. The aim was to assess the available courses of action with a view to preserving inheritance tax benefits.

The advice focused on the risks of breaching the retention period requirements in an asset or share deal, taking into account the different levels in the shareholding structure and the use of the sale proceeds. POELLATH also examined intra-group reinvestment opportunities, taking into account foreign tax liabilities, as well as the procedural consequences and risks of subsequent taxation arising from a breach of the retention period requirements in the context of the needs-based assessment for inheritance tax relief (*Verschonungsbedarfsprüfung*).

The POELLATH team comprised:

- Dr. Andreas Richter (partner, private clients, Berlin/Frankfurt aM)
- Dr. Laurenz Martin Lipp (counsel, 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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