POELLATH

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Exit taxation involving Dubai and Spain: POELLATH advises on a management holding structure

POELLATH advised an entrepreneur on the tax implications of a planned relocation abroad involving Dubai and Spain. The advice focused on the risks of exit taxation and taxation upon the loss or restriction of Germany's taxing rights, as well as the structuring of a holding company that actively manages its subsidiaries to prepare the shareholding structure for a potential change of tax residence.

The advice covered management and decision-making processes as well as the holding company's staffing and physical resources. POELLATH also analyzed the contribution of additional shareholdings and the related income tax, gift tax and real estate transfer tax implications. Existing profit and loss transfer agreements, potential domination agreements and alternative restructuring options were also taken into account.

The POELLATH team advising the entrepreneur comprised:

- Dr. Katharina Hemmen (partner, private clients, 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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