

Dr. Stephan Busch

Office Managing Partner



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Overview

Dr. Stephan Busch is Office Managing Partner at Dentons Berlin and head of the German Tax Law practice group. He is a lawyer, certified specialist in Tax Law, and certified tax advisor, primarily advising on Tax and Corporate Law. He focuses on M&A, Restructuring as well as on transactions of the credit economy and of public companies. Moreover, he acts as a barrister before finance courts and the Federal Fiscal Court (Bundesfinanzhof).

Experience

- **DSGV – The German Savings Bank Association:** Advising in connection with the sale and privatization of HSH Nordbank, in particular in relation to the transfer of HSH from the DSGV security fund to the security system of private banks.
- **Deutscher Sparkassen- und Giroverband e.V.:** Advising the “Sparkassen Finanzgruppe” on the establishment of the new institutional protection scheme accepted as deposit guarantee scheme.
- **Deutscher Sparkassen- und Giroverband ö.K.:** Advising on the acquisition of a 50% share in DekaBank (value: €2.3 billion).
- **Corporation:** Advising the plaintiff in the legal proceedings before the German Federal Fiscal Court (I R 59/12) and the Federal Constitutional Court (2 BvL 19/14) with regard to the constitutionality of minimum taxation according to section 10d(2) sentence 1 EStG in conjunction with section 8(1) KStG.
- **Deutscher Sparkassen- und Giroverband ö.K.:** Advising on the acquisition of the Federal State’s shares in Landesbank Berlin Holding (LBBH) (value > €5 billion).
- **Corpus Sireo:** Advising on the sale of a real estate portfolio comprising 4,379 residential and commercial units to degewo AG and GESOBAU AG.
- **Landesbank Berlin - Girozentrale - AöR:** Advising on the conversion into a stock corporation.
- **Bankgesellschaft Berlin AG:** Advising on the restructuring of the real estate services business.
- **Weberbank Privatbankiers KgaA:** Advising on the sale to Westdeutsche Landesbank AG.

- **Federal Insurance Fund for salaried Employees:** Advising on the sale of GAGFAH to Fortress Investment LLC (value: €3.5 billion).
- **Deutsche Bahn AG:** Advising on the sale of a real estate portfolio (value > €2 billion) to Aurelis GmbH & Co. KG.
- **Bankgesellschaft Berlin AG:** Advising on the agreement on the adoption of the risk from the real estate services business by the Federal State of Berlin (nominal value > €21 billion).
- **Berliner Wasserbetriebe:** Advising on the partial privatization by the State of Berlin involving Vivendi and RWE and subsequent dissolution of the partial privatization structure.
- **Deutsche Girozentrale AöR:** Advising on the merger with DekaBank GmbH into DekaBank AöR.
- **Various clients:** Advising in tax court cases as well as non-admission complaints and appeal proceedings before the Federal Fiscal Court (e.g. BFH, judgment dated 29 November 2006, I R 16/05; judgment dated 17 June 2010, VI R 33/08; judgment dated 27 June 2013; IV R 53/10; decision dated 26 February 2014, I R 59/12).
- **Various clients:** Advising on rescission proceedings under the Stock Corporation Act with an accounting background and arbitration activity on Energy Law.
- **Various clients:** Advising on actions for damage against advisors, e.g. Werhahn ./ Haarmann Hemmelrath (claimed amount €430 million) and advising on the action for damage Haarmann Hemmelrath ./ Werhahn.

Recognition

JUVE called Stephan Busch “one of the heavy weights in the field of tax in the German capital” and *JUVE Handbook* 2015/2016 ranks him as a leading lawyer for tax litigation in Germany. Furthermore, *Best Lawyers* has recommended Stephan Busch since 2009 and he has received the tax “Lawyer of the Year” Award for 2011 and 2016 in the *Best Lawyers* rating (listings published in *Handelsblatt*, a leading German daily business newspaper). *European Legal Experts* listed Stephan for Tax from 2007 until 2012. *Chambers and Partners* named him as one of the leaders in their field in Europe and one of the most recommended lawyers in the tax practice. International tax publication *International Tax Review* recognized Dr. Stephan Busch as one of the leaders for tax disputes and litigation in its *Tax Controversy Leaders 2017* guide.

Insights

Articles

- “Hase, Igel und die Grunderwerbssteuer,” *Handelsblatt*, published 13 August 2013
- “Tax Alert - Adverse Change in Real Estate Transfer Tax Proposed,” 2012
- “Verändert § 15 S. 1 Nr. 2 KStG in der Fassung vom 20.12.2001 den Gegenstand einer Veräußerung?, Anmerkung zum Urteil des BGH vom 19.03.2009 - IX ZR 214/07 und zu Pung/Dötsch,” *Der Konzern*, 2010
- “Finanzierung von Wohnungsbeständen unter Anwendung der Zinsschranke,” *JUVE Handbuch* 2008/2009
- “Ein Zwang zur steuerlichen Beratung? – Anmerkung zum Urteil des FG Hamburg vom 18.02.2008 - 3 K 212/06,” *Betriebs-Berater*, 2009
- “Behandlung von Pensionszusagen an persönlich haftenden Gesellschafter einer KGaA, Anmerkung zum Urteil des FG Berlin / Brandenburg vom 09.07.2008 - 8 K 61 31/05 B,” *Finanz-Rundschau*, 2008
- “Fußball oder Fahrrad,” *Financial Times Deutschland*, published 10 December 2008
- Tax Newsletter Germany September 2007

- “Übertragung des Verlustvortrags nach § 12 Abs. 3 UmwStG 1995 – Erfordernis der Einstellung des Geschäftsbetriebs, Anmerkung zum BFH-Urteil vom 29. 11. 2006 - I R 16/05,” *Der Betrieb*, 2007
- Tax Newsletter Germany February 2007

Books

- "Die unberechtigte Schadensersatzklage gegen eine Anwaltskanzlei," Festschrift für Wilhelm Haarmann IDW Verlag 2015
- Co-author, Münchener Handbuch des Gesellschaftsrechts, Band 2: Gesellschaft mit beschränkter Haftung, 4th edition, 2012
- Co-author, Die Besteuerung der GmbH, 2nd edition 2010
- Co-author, Münchener Handbuch des Gesellschaftsrechts, Band 2: Gesellschaft mit beschränkter Haftung, 3rd edition, 2009

Interviews

- “Mindeststeuer wird ein Fall für Karlsruhe – Anwälte hoffen, dass Firmen künftig wieder alle Verluste verrechnen können,” *Handelsblatt*, published 21 March 2014
- “Nur halb geschlossen,” *Handelsblatt*, published 1 July 2013

Activities and Affiliations

Presentations

- Stephan was a speaker at the yearly tax law seminar of the working group of certified specialist lawyers for tax law in Wiesbaden from 1999 until 2008.

Memberships

- Member, Tax Committee IHK Berlin
- Member, Working Group of tax lawyers

Prior and Present Employment

- Office Managing Partner, Dentons, Berlin, 2014 to date
- Partner, Dentons (formerly Salans), 2006-2014
- International Partner, Haarmann Hemmelrath, 1999-2005
- Partner, BDO Deutsche Warentreuhand AG, 1988-1999

Areas of focus

Practices

- Corporate
- Tax

- Tax in Germany
- Corporate in Germany

Industry sectors

- Financial Institutions
- Government
- Infrastructure and PPP

Issues and opportunities

- Global tax guide to doing business in...

Education

- Freie Universität Berlin, 1989, Dr. iur.
- Legal clerkship, 1984-1986, Berlin and Bangkok
- University of Hamburg, 1983, Legal studies

Admissions and qualifications

- Admitted to the bar, Germany, 1987
- Certified Tax Advisor, Germany, 1989
- Specialist Lawyer for Tax Law, Germany, 1991

Languages

- English
- German