



Dr. Georg Renner

German Attorney at Law since 1995
German Tax Advisor since 2001
Partner

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Languages: German, English

Practice Areas

- Tax Structuring for Real Estate and M&A Transactions
- Corporate Tax Law
- Foundations and Non-Profit Organizations
- Tax Compliance

Practice Summary

Georg represents buyers or sellers in domestic and cross-border real estate and corporate transactions in the form of asset or share deals. He covers all tax aspects of a transaction, starting with letters of intent, to tax due diligence, to drafting and negotiating contracts. He also advises on corporate reorganizations, joint ventures, and transformations.

Georg advises not only on transactional corporate tax law matters, but also on “day-to-day” tax matters, in particular on using tax losses, corporate group tax matters, holding structures, withholding tax issues, and taxation of licensing arrangements. He also advises clients in connection with tax audits, out-of court negotiations, and litigation before tax courts.

Georg additionally specializes in advising non-profit organizations and public authorities on tax matters. This includes everything from advising on the establishment of associations and foundations, on the ongoing taxation of these entities, as well as on the commercial activities of public authorities.

As one of the Managing Directors of PFAFF Steuerberatungsgesellschaft mbH, Georg advises and represents companies and individuals on the entire range of tax issues and tax compliance.

Industry Focus

Real Estate Investments: Logistics Centers, Retail Real Estate, and Office Buildings

Representative Client Matters

- Advise in an objection proceeding of an international real estate investor in connection with transfer pricing (interest on a shareholder loan)
- Spin-off of real estate for the purpose of raising hidden reserves in a tax-neutral manner

- Tax litigation regarding the ability to write off refinancing interest by an asset management partnership
- Acquisition of a real estate portfolio for a real estate specialty fund
- Advise in connection with the outsourcing of fund management services by a real estate fund
- Sale of an office building in Frankfurt for a Dutch insurance company as part of a share deal, purchase price was in the three digit millions
- Represented a Dutch insurance company in acquiring property near Berlin used for logistics purposes for approximately EUR 25 million
- Acquisition of a retail shopping center in Hamburg for a Dutch insurance company with a purchase price of approximately EUR 50 million

Publications and Speaking Engagements

- Developments in Corporate Tax Law at the Institut der Steuerberater in Hessen (Institute of Tax Advisors in Hessen (Germany) (annual speaker))
- Useful Arrangement of Real Estate Investments of a Bank, Academy of German Cooperatives, 2020
- Taxation of Trademarks and Copyright Licenses, FORUM Seminar, together with Mr. Rupp, Finance Ministry of the State of Baden-Württemberg (Germany), most recently in 2018
- VAT and Structuring as part of Euroforum “Real Estate Taxation” Seminar, Frankfurt, 2014
- Lecturer on Tax Structuring Advice at the Applied Sciences University of Worms in the Tax Masters’ Program, since 2012
- Annotation of Section 2 and 9 No. 1 of the German Trade Tax Act in a Trade Tax Treatise (Gewerbesteuer-Kommentar) von Bergemann/Wingler, 2012
- Principles of European Tax Law, in Europarecht in der Unternehmens- und Beratungspraxis (Ed.: Schnelle/Bartosch), Heidelberg, 2004
- The Retroactive Effect within the Reorganization Tax Law, Frankfurt am Main 2000

Professional Memberships and Activities

- Member of the Supervisory Board of Volksbank Mittelhessen eG
- Board Member of Literaturhaus Frankfurt e.V.
- Chairman of Board of Trustees of Lebenshilfe Stiftung, Frankfurt
- Deutsche Steuerjuristische Gesellschaft e.V. (DStJG) (German Judicial Tax Organization)
- Die Familienunternehmer – ASU, Mitglied der Steuerpolitischen Kommission (Family Business Association – ASU, Member of the National and European Tax Commission)

Education and Career

Georg is qualified as a Financial Manager, German Attorney at Law, and Tax Advisor and has been a Partner at SCHIEDERMAIR in Frankfurt since 2010. He also serves as a Managing Director of PFAFF Steuerberatungsgesellschaft mbH, a tax consulting subsidiary of SCHIEDERMAIR in Frankfurt since 2008.

Prior to joining SCHIEDERMAIR, Georg practiced as a German Attorney at Law and Tax Advisor at international law firms.

Georg studied law in Freiburg im Breisgau, Germany and at the Justus-Liebig University in Giessen, Germany. Before studying law, he earned a degree in Finance from the State of Hessen Finance Administration. Georg earned his Doctorate in 2002 at the Justus-Liebig University in Giessen, where his thesis was on the retroactive effect of the Transformation Tax Act

Since 2012, Georg has been a Lecturer at the University of Applied Science Tax Masters' Program in Worms (Germany) teaching "Tax Structuring Advise".