

## Dr. Christian Bleschke

### Partner

### Berlin

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### Languages spoken

German | English



## About Christian

Dr. Christian Bleschke advises clients in relation to both national and international taxation issues.

This advice includes maximising the tax efficiency of real estate transactions, handling tax-efficient structuring of M&A transactions, ensuring inbound investments of foreign investors are structured in the most tax-efficient manner and providing tax support to corporate reorganisations. Christian has a strong focus in the real estate sector.

Christian also advises clients in connection with tax disputes, tax audits and binding rulings, including negotiating settlements with the respective tax authority, VAT, the taxation of funds and the establishment of employee share programmes.

Christian is a certified specialist in tax law (*Fachanwalt für Steuerrecht*) and a certified tax adviser (*Steuerberater*).

He currently lectures at the Academy for Real Estate Management (BBA) in Berlin and presents regular taxation updates for clients in relation to property investment developments and corporation tax issues.

## Experience

- Advising PentaF AG on the acquisition of the office building F1, with a rental space of approximately 15,000 square metres, in Dresden, sold by Swiss Life.
- Advising US and UK investors on tax aspects regarding cross-border acquisitions of German and European operations and entities (share deals and asset deals).
- Advising Loar Group Inc. on the tax aspects of the acquisition of SCHROTH Safety Products GmbH and SCHROTH Safety Products LLC from Perusa.
- Advising Planon Group with respect to tax aspects regarding the acquisition of Control IT *Unternehmensberatung* GmbH from its founders and several investors.
- Advising CMS Distribution Limited on the tax aspects of the acquisition of sysob Group, a value-added distributor of security, networking and server-based computing products from Beyond Capital and its founder.

- Advising Optimum Evolution Fund SIF (a Luxembourg real estate investment fund) with respect to the refinancing of a German residential and commercial property portfolio and cross-border conversions.
- Advising Belle Époque Group regarding the sale of the property Ferdinand's Garden in Berlin-Lichtenberg to the Swiss family office Lakeward, and the conclusion of a property development contract. Pbb Deutsche Pfandbriefbank provided the Swiss Lakeward Group with a loan of €87.5 million to purchase the land and for the construction of the new residential quarter, realised at the end of 2022.
- Advising Deutsche Investment Kapitalverwaltungsgesellschaft on the acquisition of several German residential and commercial properties.
- Advising the Austrian family office Immohold-Group on the sale of mixed-use properties (share deal and asset deal) located in Berlin.
- Advising TPA Real Estate Brands with respect to a transaction with allmyhomes GmbH.
- Advising TIMA Investment Group on the acquisition and financing of a shopping center (Holstein-Center and B&H Kaufhaus) with a rental space of approximately 28,700 square metres located in Itzehoe.
- Advising Danish property investors on the sale of two retail centers (*Nahversorgungszentren*) in Berlin, acquired by Centerscape.
- Advising a Swiss family office with respect to tax structuring issues and an acquisition due diligence of a commercial property in Hamburg for a purchase price of approximately €25 million.
- Advising Optimum Evolution Fund SIF with regard to the acquisition of a mixed-use portfolio of 18 properties with a rental space of approximately 45,000 square metres located in Berlin.
- Advising TIMA Wohnen Group on the acquisition of a residential property portfolio (share deal) with a value of approximately €16 million.
- Advising and representing property development companies (*Bauträger*) on tax court proceedings before the finance courts with respect to VAT and the application of Section 13b UStG (VAT Act – *Steuerschuldnerschaft des Leistungsempfängers*).
- Advising EB Group on the acquisition of an office building in Dresden (Postplatz) with a rentable area of approximately 23,000 square metres.
- Advising an investor with regard to the tendering procedure on an acquisition of a minority stake valued at approximately €250 million in a listed residential property company.
- Advising Optimum Evolution Fund with regard to the acquisition of the commercial and residential building "Stern-Plaza" in Potsdam with a rental space of approximately 25,000 square metres, sold by a fund of the Haschtmann-group.
- Advising Optimum Evolution Fund SIF on tax-efficient structures for the acquisition of German residential and commercial properties with a target size of approximately €500 million, as well legal advice with respect to all property acquisitions of the investment fund.
- Advising an investor from the United Arab Emirates with respect to the tax structuring of an investment via a Luxembourg investment fund (SCS) and advice on the German Investment Tax Act (*Investmentsteuergesetz*).
- Advising a US property investor with respect to the acquisition of a shopping center in Wesel (North Rhine–Westphalia).

- Advising Optimum Evolution Fund SIF on the sale of a residential and commercial property portfolio with a total volume of approximately €200 million.
- Advising a non-German property investment fund with respect to tax aspects under the German Investment Tax Act (*Investmentsteuergesetz*).
- Advising Patrizia Immobilien AG with regard to a tendering procedure and an acquisition due diligence of a property portfolio with a value of approximately €120 million.
- Advising Patrizia Immobilien AG on the acquisition of a retail property portfolio (Deikon-Portfolio) with 86 retail properties for a purchase price of approximately €178 million.
- Advising a Swiss Foundation with regard to the acquisition of a property portfolio for a purchase price of approximately €80 million.
- Advising a property fund of Grupo Lar S.A. in connection with the restructuring of a property portfolio and the sale of commercial properties.
- Advising an Italian investor group in connection with the acquisition of a property portfolio.
- Advising APN Funds Management Limited regarding the acquisition of shopping centers for a purchase price of approximately €110 million.
- Advising the Catalonia Hoteles Group with regard to the acquisition and development of a hotel in Berlin.
- Advising a Spanish investor group with regard to the acquisition and development of hotel properties in Berlin.
- Advising on various inbound investments of UK- and US-based clients in Germany, especially regarding appropriate tax structures, the thin capitalisation rules, transfer pricing and permanent establishment considerations, as well as VAT issues.
- Advising on various inbound property investments of UK, Spanish and US clients, especially with regard to appropriate investment structures, permanent establishments and German trade tax issues.
- Advising Icelandic property investors in connection with the acquisition of a property portfolio.
- Advising a German bank on a complex restructuring of a manufacture of ceramic tiles.
- Advising a German insurance company on a reorganisation of various subsidiaries under the German Reorganisation Tax Act.
- Tax structuring of investments funds for Luxembourg and UK clients.
- Advising Spanish investors regarding hotel and development projects.

## Credentials

### Education

- Friedrich Schiller University, Ph.D., 2000
- Brandenburgisches OLG, Second State Examination, 1999
- Freie Universität Berlin, First State Examination, 1996

### Admissions

- Germany, (Steuerberater), 2006

- Germany, (Rechtsanwalt), 1999

## Memberships & Affiliations

- Membership in the International Fiscal Association (IFA)
- Membership in the British Chamber of Commerce
- Membership in the International Fiscal Association, Berlin-Brandenburg Association of Tax Advisors
- Membership in the Association of Berlin Tax Lecturers

## Expertise

### Services

- Real Estate
- Tax Strategy & Benefits

## Publications

- Einführung eines steuerlichen Sanierungsprivilegs beim Erwerb von Anteilen an Kapitalgesellschaften, VDI-Nachrichten, 18 September 2009, page 9.
- Gewerbesteuer-Änderungen durch die Unternehmensteuerreform 2008 - Gestaltungsempfehlungen für Unternehmen, Unternehmer Edition 1/2009, pages 28, 29.
- Zinsschranke verunsichert Immobilieninvestoren, Börsenzeitung, 17 July 2008, page 2.
- Unternehmensteuerreform 2008 – Auswirkungen und Gestaltungsüberlegungen für Immobilienunternehmen, Immogramm, 1st quarter, pages 1, 2.
- Die Zinsschranke umgehen, Frankfurter Allgemeine Zeitung, 18 January 2008, page 41.
- Erbschaftsteuer soll bald nachgebessert werden, Berliner Wirtschaft, Magazin der Industrie- und Handelskammer zu Berlin, April 2007, page 64.
- News on German Taxation: Business Tax Reform 2008 and Introduction of German Real Estate Investment Trusts, International Trade, April 2007.
- Deutsche Wohnungswirtschaft, Aktuelles Steuerrecht rund um die Immobilie, Haus und Grund, Heft 6/2005, 180.
- Various other publications on corporate tax issues, taxation aspects for property investors.

## About our firm

One of the world's strongest integrated law firms, providing insight at the point where law, business and government meet. We deliver commercially focused business solutions by combining our legal, lobbying and political capabilities and invaluable connections on the ground to a diverse mix of clients, from long-established leading corporations to emerging businesses, startup visionaries and sovereign nations. More than 1,500 lawyers in over 40 offices across four continents provide unrivaled access to expertise.