

HEIKO STOLL

Partner

Frankfurt

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BIOGRAPHY

Heiko Stoll has more than 22 years' experience in national and international tax law, including international tax such as double tax treaties, cross-border withholding tax, German CFC rules and real estate taxation, in particular real estate transfer tax. His practice focuses on the structuring and tax optimisation for closed-ended and open-ended funds as well as on tax advice and tax due diligence to fund investors, tax optimisation of investment structures. Furthermore, he advises on corporate taxation and transaction-related tax advice (corporate and real estate transactions, conversions). Heiko offers special tax advisory services, e.g. on tax issues in relation to securities lending and repurchase transactions and structured financial products, as well as on tax compliance / DAC6 (reporting obligations in relation to cross-border tax arrangements). Other mainstays of his practice include private equity and venture capital tax issues, tax advice on restructurings and tax optimisation of corporate group structures, as well as tax advice vis-à-vis (tax) authorities and assistance in the context of tax litigation.

AREAS OF FOCUS

- Logistics & Industrial

PROFESSIONAL AFFILIATIONS

- International Fiscal Association (IFA)
- International Bar Association (IBA)
- Institut der Steuerberater in Hessen e.V.

DIRECTORY RANKINGS / QUOTES

Chambers

- 2023: "Heiko Stoll of BCLP handles tax structuring and optimisation for investment funds. He is also active in transactional tax matters as well as real estate transfer tax."
- 2021: Heiko is one of (only) 44 so-called "Ranked Lawyers", ranked in Band 5 with the following content: 'Heiko Stoll is considered a "delight" by one interviewee, who finds that his "input is always clear and robust." He acts for investors on the tax structuring of funds and transactions.'
- 2020: "Clients appreciate Heiko Stoll for his 'focused, directional advice.' He assists with securities taxation and the structuring of investments and is active on group restructuring matters. His clients include investment companies, funds and international corporations. He also focuses on providing regulatory, corporate tax and fund structuring advice to asset management and financial services companies."

ADMISSIONS

- Germany
- England & Wales (Registered Foreign Lawyer)

RELATED CAPABILITIES

- Tax Advice & Controversy
- Logistics & Industrial
- Financial Institutions
- Real Estate

EXPERIENCE

- *German tax advice to Accumulata on the acquisition of "Motorama Ladenstadt" in Munich as part of a joint venture with private equity investor Angelo Gordon.
- *German tax advice to PG HoldCo and Princeville Global in their capacity as investors in connection with the IPO of the online marketplace for vacation rentals HomeToGo.
- *German tax advice to Klaus Grohmann and DBAG in connection with the sale of the plant engineering company Grohmann to Tesla.
- *German tax advice to Macquarie Bank on an RMBS issue with a total volume of €190 million.
- *German tax advice with regard to the structuring of a venture capital fund in Luxembourg (fund structure and carried interest structure) with a European investment focus and a focus on German taxable institutional investors.
- *German tax advice to various international asset managers in relation to the adaption to the amendments of the German Investment Tax Act.
- *German tax advice to various (taxable and tax-exempt) German institutional investors regarding target fund investments (private equity, real estate and infrastructure).
- *German tax advice for various asset managers regarding the taxation of securities lending and repurchase transactions regarding German shares, in particular in relation to the taxation of the so-called manufactured dividend paid under these transactions.
- *German tax advice in relation to the restructuring of German group companies of an Asian TMT group.

*Prior to joining BCLP

RESOURCES

PUBLICATIONS

- Stoll, Heiko / Schuh, Martin: Kommentierung von §§ 4,8,11,15 InvStG in Baur/ Tappen, Investmentgesetze, 3. Auflage, 2015.
- Stoll, Heiko / Schuh, Martin: Eigenkapitalinvestments ausländischer Fondsgesellschaften – Besteuerung im Nicht-DBA-Fall, in: Betriebs-Berater (BB) 2011, 2330-2335.
- Schmid, Hubert / Stoll, Heiko: Zweifelsfragen bei der Auslegung von § 19 Abs. 3 GewStDV, in: Betriebs-Berater (BB) 2005, 582-587.
- Stoll, Heiko / Mühlhäuser, Felix: Besteuerung von Wertpapierdarlehensgeschäften und Wertpapierpensionsgeschäften, in: Deutsches Steuerrecht (DStR) 2002, 1597-1602.
- Schmid, Hubert / Stoll, Heiko: Steuerliche Behandlung des echten Wertpapierpensionsgeschäfts nach dem Dividendenstripping-Urteil des BFH, in: Deutsches Steuerrecht (DStR) 2001, 2137-2144.

RELATED INSIGHTS

News

Feb 20, 2025

Chambers Germany 2025

News

Aug 29, 2024

BCLP advises Wourth Group Limited on the acquisition of Peter Hahn GmbH

Awards

Jun 13, 2024

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Insights

Mar 22, 2024

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News

Mar 20, 2024

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Oct 17, 2023

BCLP advises TwentyTwo Real Estate on acquisition of Center Parcs Allgäu holiday park in Germany

News

Aug 11, 2023

BCLP advises LBBW and pbb on €200-million project financing in Düsseldorf

News

Jun 26, 2023

BCLP advises Deutsche Hypo – NORD/LB Real Estate Finance on logistics financing in three jurisdictions

News

Jun 16, 2023

Handelsblatt and Best Lawyers recognize 16 BCLP lawyers in the 2024 listing of “Best Lawyers in Germany”