





## Dr. Henrik Lay

PARTNER | STB

 Hamburg

 +49 40 35 52 80-288

 +49 40 35 52 80-80

 h.lay@heuking.de




### Practice groups/Expertise

- Tax
- Corporate / M&A
- Private Equity / Venture Capital


### Consulting focuses

- Tax law
- Real Estate Transactions
- Private Equity
- Venture Capital
- Mergers and Acquisitions (M&A)

### Vita

 **Certified Tax Lawyer**  
2014


 **Appointment as German Tax Advisor**  
2010

 **Admitted to the Bar**  
since 2007

#### Education and former activities

 **Arends Hofert Bergemann PartGmbH, Hamburg, Partner**  
2016 - 2021

 **Watson Farley & Williams LLP, Hamburg, Senior Associate**  
2014 - 2015

 **Latham & Watkins LLP, Hamburg, Associate**  
2007 - 2014

## Teaching activities

- Lecturer for international tax law at the University of Applied Sciences Wedel

## Affiliations

- International Fiscal Association
- Hamburger Forum für Unternehmensteuerrecht e.V.
- International Bar Association (IBA)

## References

- Heuking advises Uniresta Capital Investors GmbH on the acquisition of a logistics park
- 139 lawyers recognized as Best Lawyers
- AUCTUS acquires laboratory equipment specialist a1-envirosciences
- Holiday Group enters German market via acquisition of Metatravel Service GmbH
- DPE Deutsche Private Equity invests in DARE group with Heuking

## Publications

(Selection)

- Chapter Schwesterpersonengesellschaften in: Strahl (Hrsg.)  
*Problemfelder Ertragsteuern, 2020*
- Chapter Teilbetriebseigenschaft in: Strahl (Hrsg.)  
*Problemfelder Ertragsteuern, 2020*
- „Fondsstrukturen (Inbound)“, in: Jesch/Striegel/Boxberger (Hrsg.)  
*Rechtshandbuch Private Equity, 2nd Ed. 2020, with Dr. Tobias Klass by Dr. Henrik Lay*
- Comment on FG Berlin-Brandenburg: Erweiterte Kürzung nach § 9 Nr. 1 S. 2 GewStG bei unterjähriger Veräußerung  
*DStRK 2017, 170*
- Comment on BFH: Kein Arbeitslohn durch Managementbeteiligung  
*in: GWR 2017, 87*

You can find all publications on the lawyer profile of [Dr. Henrik Lay](#) at [heuking.de](http://heuking.de).