



Marion Sangen-Emden

Partnerin

📍 Düsseldorf

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Practice groups/Expertise

- Tax
- Corporate / M&A

Consulting focuses

- Tax law
- Mergers and Acquisitions (M&A)
- Corporate Succession
- Reorganisation [of group of companies]

Vita

● **Appointment as Tax Advisor**
in 1994

● **Admitted to the Bar**
since 1990

Education and former activities

● **Partner, Corporate Tax Services of Ernst & Young AG
Wirtschaftsprüfungsgesellschaft, in Düsseldorf**
2003-2005

● **Partner, Rechtsanwälte Meilicke Hoffmann & Partner, in
Bonn**
1998-2002

● **Schitag Ernst & Young Deutsche Allgemeine Treuhand AG,
WPG, in Düsseldorf**
1990-1998

● **Universities of Würzburg, Osnabrück and Erlangen-
Nürnberg**
Legal Trainee/Referendar 1987; Assessor 1990

Affiliations

- German Work Group for Certified Specialist Lawyers for Tax Law
- International Bar Association (IBA)

References

- Heuking Kühn Lüer Wojtek advises Elmos Semiconductor SE on divesting its 200mm wafer fabrication
- Heuking advises 4basebio on cross-border spin-off of its genomics and DNA business and IPO in London
- Insolvency proceedings terminated: Esprit regains control over European business
- Heuking achieves restructuring of ESPRIT group by means of insolvency plans
- Heuking assists MarketAxess with acquisition of Regulatory Reporting Hub of Deutsche Börse Group

Publications (Selection)

- BGB-Gesellschaft, OHG, PartG, EWIV, § 62- Jahresabschluß
Münchener Hdb. d. Gesellschaftsrechts, 4th Edition 2014, 5th Edition 2018, first band
- KG, GmbH & Co. KG, Publikums-KG, Stille Gesellschaft, § 21- Jahresabschluß
Münchener Hdb. d. Gesellschaftsrechts, 4th Edition 2014, 5th Edition 2018, second band
- Internationale Unternehmensbesteuerung
Schriftlicher Management-Lehrgang, Lektion 10 – Internationale M&A-Steuerstrategien, Euroforum Verlag (1st - 7th Edition 2004-2008, 2010-2011); University of Hamburg, (8th-12th Edition, 2012-2017)
- BFH: Gewerbesteuerpflicht auch bei Betriebsveräußerung gegen Leibrente
GWR 2013, Issue 20, p. 432
- BFH: Bei ratierlicher Zahlung auf Gesellschafterbürgschaft nachträgliche Anschaffungskosten nur in Höhe des Tilgungsanteils
GWR 2013, Issue 9, p. 194

You can find all publications on the lawyer profile of [Marion Sangen-Emden](#) at heuking.de.

Lectures (Selection)

- Cross-Border and Other Debt/Equity Issues and Considerations, Including New U.S. Section 385 Regulations
08-24-2017
- Structuring ownership of luxury items: planes, yachts and Louis Vuitton handbags
10-24-2014
- Investments in Real Estate
10-24-2014
- The Limits of Tax Planning: What is left to taxpayers in the context of international tax planning?
10-01-2012
- Coming and going II: focus on going - exit strategies for the private client. Is getting up and going a good solution? A joint session of the Family Law Committee and the Individual Tax and Private Client Committee
10-07-2010

You can find all lectures on the lawyer profile of [Marion Sangen-Emden](#) at [heuking.de](#).