

# Luther.

## Investment Funds & Asset Management

### Our services

# Investment Funds & Asset Management

**Our practice area Investment Funds & Asset Management consists of a team of highly qualified lawyers with long-standing experience in the market in four offices in Germany and also in Luxembourg.**

The Investment Funds & Asset Management team primarily advises credit and financial services institutions, asset management companies and depositaries, asset managers and fund initiators as well as institutional investors (e.g. insurance companies and professional and other pension funds) and wealth managers (e.g. trusts and family offices) as well as corporate clients, multinationals and family businesses in the areas of alternative investments, security investments, individual and collective asset management, investment and insurance supervisory law, banking and financial services supervisory law, as well as on all aspects of (investment) tax. Our lawyers have many years of experience, a very high level of specialisation and a large number of references in their respective areas of expertise.

Their expertise includes, in particular, advising asset managers and fund initiators on the structuring and setting-up, management and distribution of alternative investment funds in Germany and Luxembourg as well as on securitisation structures related to alternative investments. We also advise institutional investors on investing in complex alternative investment products and on the structuring of their own investment platforms, including UCITS, securities assets, hedge funds and private equity funds. At the same time, we support our clients with regard to all regulatory issues, especially in investment supervisory law (German Capital Investment Code (KAGB) and German Investment Act (VermAnlG)), insurance supervisory law (Solvency II Directive/ German Insurance Supervision Act (VAG), IORPD II Directive and German Investment Regulations (AnIV)/German Pensions Fund Supervision Directive (PFAV)), securities supervisory law (MiFID/German Securities Trading Act (WpHG), EMIR and EU Prospectus Regulations) as well as banking supervisory law (CRR, German Banking Act (KWG) and German Payment Services Supervision Act (ZAG)) as well as with regard to all tax related issues, in particular concerning investment tax law, double taxation, foreign transaction tax under the German Foreign Transaction Tax Act (AStG) and DAC 6, but also concerning special tax issues concerning investments in closed-end funds.

Our Investment Funds & Asset Management team is familiar with the regulatory implementation of all the relevant advisory areas and the current market environment and standards. Our advice is consistently focused on your business interests and designed for your needs from the outset. To this end, we work with you to develop and design appropriate and tailored strategies and structures, whether locally or internationally oriented. We provide this advice taking into consideration the relevant economic, regulatory, and tax aspects.

Our clients face complex legal, fiscal and operational challenges due to the regulation of the financial market by legislators and supervisors. Hardly any other area is characterised by the dynamic developments of the regulatory and tax frameworks at global, European and national levels as that of financial market supervisory law. In order to keep up with these developments, our Investment Funds & Asset Management team is available to assist you as a competent partner. We are in regular, professional contact with the regulatory and tax authorities as well as industry associations on behalf of clients and otherwise.

As part of an integrated practice, the Investment Funds & Asset Management team also advises on German investment tax law, for example on the tax structuring of fund structures and other investment structures. The implementation of licensing procedures for financial intermediaries, drafting contracts and dealing with distribution issues also belong to our advisory spectrum.

Due to the importance of Luxembourg for numerous German and international investors and asset managers, the Investment Funds & Asset Management team can, if required, also include in the process experienced colleagues from Luther's Luxembourg office, which has over 25 professionals. Therefore, clients who are in need of advice in Germany and Luxembourg can be provided with integrated advice from a single source. In addition, we also have access to a network of international partners with whom we cooperate.

## General supervisory law

- Establishing/authorisation, acquisition and restructuring of asset management companies, depositaries and financial services institutions, including regulatory assessment of target operating models
- Capital and liquidity requirements
- Outsourcing of services and regulatory obligations (in particular EBA Guidelines on Outsourcing Arrangements)
- All governance requirements for initiators, asset management companies, depositaries and institutional investors, including remuneration schemes
- General organisational requirements (e.g. operational procedures, internal manuals/policies, codes of conduct)
- Requirements for the compliance function of financial intermediaries (especially the Minimum Compliance Standards (*MaComp*)), risk management (Minimum Requirements for Risk Management (*MaRisk*)/Minimum Requirements for Risk Management for Asset Management Companies (*KAMaRisk*)) and IT (e.g. German Supervisory Requirements for IT in Financial Institutions (*BAIT*))
- AML/KYC requirements for asset managers, investors and asset management companies
- Implementing regulatory projects and developments (regulatory transition/change projects)

## Investment supervisory law

- Regulatory advice regarding capital investment for Solvency II and German Investment Regulation (*AnIV*) investors
- Fund due diligence taking into account investor-specific requirements under insurance, investment, corporate and tax law as well as with regard to internationally recognised market standards (e.g. ILPA principles)
- Assessing whether an acquisition is permitted under investment law
- Investment tax acquirability tests

## Cross-border asset management

- Notification procedures (EU passporting) and solutions for cross-border distribution issues
- Inbound and outbound distribution of fund units both within and outside the EU according to AIFMD/MiFID II
- Providing advice to placement agents and financial investment brokers, including drafting agreements

## Investment funds

- Structuring funds (including selecting the investment fund vehicle, choice of legal form of a company, management structure, remuneration model), managed account solutions and other individual investment platforms, such as alternative fund access via securitisation structures, so-called fund linked notes (including assisting with the rating process)
- Advising on product-related and company-related licensing and registration procedures with the German Federal Financial Supervisory Authority (*BaFin*) and the Commission de Surveillance du Secteur Financier (*CSSF*)
- Comprehensive strategic, regulatory and tax advice on investment vehicles in all alternative asset classes (e.g. real estate, infrastructure, private equity, private debt, hedge funds, insurance linked strategies and collectibles)
- Implementing service asset management company models, including outsourcing and advisory structures
- Preparing articles of association and sales documentation (e.g. prospectuses and issue documents) as well as service and other agreements (including side letters) or accompanying documents (key investor information, investment information sheets, PRIIPS KID)
- Advising on publication and information obligations as well as all governance requirements for initiators, asset management companies and depositaries
- Restructuring and liquidating funds
- Fund-related corporate, capital markets, distribution, competition and tax law advice

## (Investment) tax law

- Structuring of investments taking account of the different types of legal entities, national and international tax regimes at the fund and investor level.
- Comparisons of tax burdens, comparative tax calculations and "most favourable tax treatment"
- Classification of vertical funds (real estate, mixed and equity funds) including placement of quotas and status certificates
- Tax comparisons of legal types
- Structuring of fund investments with respect to issues regarding income attribution rules (controlled foreign company legislation), other issues regarding the AStG, double taxation agreement (DTA) eligibility and exemptions, ATAD (EU Anti-Tax Avoidance Directive) and DAC 6 (EU Directive on Administrative Cooperation) issues

- DAC 6/Mandatory Disclosure Regime (MDR) classification and reports
- Review of eligibility of Section 2 and Section 3 funds with regard to investment tax treatment
- Comprehensive support provided to closed-end funds and their investors in determining the tax assessment bases and in meeting tax reporting obligations (including uniform and separate returns)
- Determination of taxable fund income and its inclusion at the investor level
- Determination of equity gains and DTA profits
- Comprehensive support provided on tax audits and in the case of opposition or legal proceedings

## **Asset management 2.0**

- Requirements for digitalisation strategies for asset managers and institutional investors
- Digital products and services (e.g. tokenisation, crypto AIFs/depository business, FinTech)
- ESG requirements and sustainability strategies for asset managers and institutional investors, including sustainability investments

# Your contacts in Germany



## **Achim Pütz**

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Achim Pütz studied law at the University of Bonn (Germany). From 2003 to 2010, he was a Partner at SJ Berwin LLP, managing their Financial Services practice group in Germany. From 2010 to April 2019, he worked in the same function, and also as Managing Partner of the Frankfurt office, for the US law firm Dechert LLP. Achim Pütz is the founder and Chairman of Bundesverband Alternative Investments e.V. and was for many years a member of the Council of the Alternative Investment Management Association (AIMA). He has authored numerous papers and articles for legal publications in the areas of investment and insurance supervisory law and is a much sought after lecturer at industry events.

### **Areas of practice**

Achim Pütz has a wealth of experience in providing German and international clients with legal advice on traditional and alternative investment funds, specialising in the development, documentation and distribution of structured financial products and packaging solutions. He advises regulated and non-regulated institutional investors on their investments in complex alternative investment structures, in particular, hedge and commodity funds, real estate and infrastructure funds, as well as debt and private equity funds.

Achim Pütz is recommended by renowned legal journals, such as Who's Who Legal, Chambers, The Legal 500, and JUVE.

# Your contacts in Germany



## Martin Hüwel

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Martin Hüwel studied law at the Universities of Bonn (Germany) and Geneva (Switzerland). After being admitted to the German Bar in 2004, he worked for two international law firms in financial services before moving to Luther in 2019. In addition to speaking German, he also speaks English and French. Martin Hüwel is a regular lecturer and author on supervisory law issues. Amongst other things, he is the author of commentaries on provisions of law regarding limited investment partnerships in Baur/Tappen ("*Kommentar zum KAGB*", a legal commentary on the German Investment Code).

### Areas of practice

Martin Hüwel has many years' experience advising German and international clients on asset management as well as investment and insurance supervisory law. He advises both providers on structuring, setting up and distributing regulated and non-regulated domestic and foreign funds and other investment products and also institutional investors (including investors regulated under insurance supervisory law or banking supervisory law) on the acquisition of such investment products and on setting up their own investment platforms. A further focus of his work is providing supervisory law advice with regard to banking and financial services that require approval.

# Your contacts in Germany



## Dr Bela Jansen

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Dr Bela Jansen studied law at the University of Mainz and obtained his doctorate from Saarland University (both Germany). He was admitted to practise as a tax advisor in 2004.

After passing his second state law exam, Bela Jansen worked for many years as a lawyer and tax advisor in the international law firm Clifford Chance and, most recently as Managing Partner, at WTS in Frankfurt and Munich (both Germany), where he was responsible for the Asset Management & Financial Services practice. From 2016 to 2021, he was a Partner at EY and responsible for the Transaction Tax - Investment Funds & Pension Assets team.

Bela Jansen speaks German and English. He regularly holds lectures on topics such as the taxation of investments and, in 2016, was heard as an expert before the Finance Committee of the German Bundestag on the investment tax law reform. Furthermore, he is a frequent author on tax, regulatory and pension law topics, including in Berger/Steck/Lübbehüsen and Moritz/Jesch/Mann (both commentaries on the German Investment Tax Act) and in Kirchhof/Söhn/Mellinghoff (commentary on the German Income Tax Act). He is a co-founder and professional co-manager of Arbeitskreis Investmentanlagen, an investment working group established in 2019 with numerous participants from DAX companies, large family businesses, multinationals and family offices.

### Areas of practice

Dr Bela Jansen has more than 15 years' experience advising German and international clients on regulatory and (investment) tax issues in relation to asset management and in connection with all types of fund investments. He advises providers and institutional investors on the creation, structuring or restructuring of regulated and non-regulated investment funds and other investment products (securities, real property, certificates, bonds, NPLs, private equity, hedge funds, derivative instruments, open-ended and closed-end funds). He further specialises in advising on the structuring and implementation of pension assets and pension liabilities.

# Your contacts in Germany



## Dr Rolf Kobabe

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Dr Rolf Kobabe, a trained savings bank clerk, was initially assistant to the board of the private bank Hallbaum, Maier & Co. AG in Hanover. After completing his doctorate with a thesis on the law of EU central banks, he from 1998 initially practised as a commercial lawyer with a focus on financing measures for small and medium-sized enterprises. Dr Kobabe has published numerous books, brochures and essays on current developments in the capital markets, among other things, most recently as co-author of the commentary on the German Banking Act and the CRR published by Schäffer-Poeschel Verlag (4th edition 2023).

### Areas of practice

Dr Rolf Kobabe specialises in the areas of regulatory law, asset management and funds. Here, Dr Kobabe advises on all issues relevant to supervisory law, in particular from the KWG, WpIG, ZAG, WpHG, KAGB, VAG, VVG and the Gewerbeordnung (Trade Regulation Act), and assists his clients with all necessary BaFin authorisation and ownership control procedures, the specific organisational and conduct obligations as well as in the drafting of contracts and documentation for the launch and management of mutual and special funds of all asset classes (including crypto assets). His regulatory expertise also includes questions regarding the German Money Laundering Act (GwG). A further focus of his work is banking contract law, banking supervisory law and capital market law in all its facets.

Within the scope of his work, Dr Rolf Kobabe advises international and national credit institutions, investment firms, financial service providers, asset managers, capital management companies, custodians, issuing houses and insurance companies, but also capital-seeking and financial market-oriented SMEs, as well as FinTechs and start-ups.



# Your contacts in Germany



## Nicole Bittlingmayer

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Nicole Bittlingmayer studied law at Johannes Gutenberg University in Mainz (Germany). In 2000, she commenced her professional career in a company of the METRO Group, advising on real estate and M&A transactions. From 2002 to 2007, she worked as Legal Counsel at Oppenheim Immobilien-Kapitalanlagegesellschaft mbH (today, PATRIZIA Frankfurt Kapitalverwaltungsgesellschaft mbH), then the leading management company for open-end institutional real estate funds in the market.

As a member of the company's legal department, Nicole Bittlingmayer primarily advised on all regulatory, tax and corporate law and financing aspects of the real estate fund business, including all global real estate transactions, and on how to handle the legal relations between the company and fund investors and supervisory authorities. In 2007, Nicole Bittlingmayer moved from her in-house position to the US law firm King & Spalding LLP in Frankfurt (Germany), where she helped found the new office. She worked there as Counsel on the real estate capital markets team until April 2020.

One of her current focus areas is advising on sustainable finance/ESG. In this area, she particularly advises on compliance with the regulatory requirements under Regulation (EU) 2019/2088 (Disclosure Regulation) and Regulation (EU) 2020/852 (Taxonomy Regulation), assists with the implementation of the disclosure requirements at company and product level and advises on reporting obligations.

### Areas of practice

Nicole Bittlingmayer has more than 20 years of experience in advising German and international clients on investment and regulatory law. She focuses on advising on licensing and registration procedures as well as product-related approval procedures, on the cross-border structuring, launch, administration and liquidation of alternative investment funds, on the structuring and implementation of service KVG models and on outsourcing issues as well as on national and international transactions (with a focus on real estate). Her clients include German and international fund management companies, alternative investment funds, asset managers, custodians and institutional investors. One focus of her advisory work is currently in the area of Sustainable Finance/ESG. In particular, she advises on compliance with the regulatory requirements of Regulation (EU) 2019/2088 (Disclosure Regulation) and Regulation (EU) 2020/852 (Taxonomy Regulation), assists with the implementation of disclosure requirements at company and product level and advises on reporting obligations.

# Your contacts in Germany



## Henning Brockhaus

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Henning Brockhaus studied law at the University of Bielefeld (Germany). Following his admission to the German Bar in 2003, he worked at DWS Investment, a large investment management company of the Deutsche Bank Group, until 2007. He then moved to KPMG AG, where he worked in the field of audit investment management, and then, in 2013, took up work at KPMG Law, specialising in legal financial services, where he was greatly involved in setting up a consultancy team providing legal advice to asset managers.

### Areas of practice

Henning Brockhaus has many years of experience advising German and international asset management clients on investment law and regulatory issues. He advises providers on how to structure, set up and distribute regulated domestic and foreign funds and other investment products, as well as advising institutional investors (including investors regulated under insurance supervisory or banking supervisory law) on the acquisition of such investment products. His services further include providing his clients with ongoing assistance with their day-to-day business by supporting their legal departments on an “extended workbench” basis.

# Your contacts in Germany



## **Ofeliia Assa, LL.M., CAIA**

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Ofeliia Assa holds a Master Degree in law (specialisation in civil law and international law) from St. Kl. Ohridsky University in Sofia (Bulgaria) and a Master Degree in commercial law from the University of Tel Aviv (Israel). She earned the designation of Chartered Alternative Investments Analyst (CAIA) in 2013. Ofeliia Assa has been a member of the Israel Bar Association since 2002 and a member of the Bulgarian Bar Association since 2014. She is registered as a European lawyer with the Bar Association in Frankfurt am Main, Germany (Rechtsanwaltskammer Frankfurt am Main). Before joining Luther, Ofeliia Assa worked as an international lawyer at PwC providing tax and regulatory advice as a Manager at the Asset Management Tax & Legal / Alternative Investments Group and as a Senior Associate at Dechert LLP in Frankfurt am Main in the financial services department.

### **Areas of practice**

Ofeliia Assa has gained significant experience advising leading German, Australian, European and U.S. asset managers and credit institutions on tax and regulatory matters with special focus on compliance under the Solvency II regulations, CRR/CRD and the German Insurance Supervision Act. She advises clients on the structuring and regulation of foreign investment funds, with particular emphasis on alternative investments, among them: Infrastructure funds, real estate investment funds, private debt funds, securitisations, hedge funds, and alternative UCITS. She is highly experienced in structured products set-up, risk exposure optimisation, regulatory reporting and compliance, considering the regulatory requirements of EU institutional investors.

# Your contacts in Germany



## **Felix Schill, LL.M.**

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Felix Schill studied law at Ludwig Maximilian University in Munich (Germany) and at Paris-Panthéon-Assas University, also known as Paris II (France). In addition to passing both state law exams in Munich, he also successfully completed the integrated German-French course of studies offered by these universities, including obtaining his Licence en droit and his Maîtrise en droit in Paris.

His subsequent legal training included a period of training at the Munich Fiscal Court. Felix Schill then worked in tax consulting near Freiburg im Breisgau (Germany), doing at the same time his LL.M. in corporate tax law at the University of Cologne (Germany). After being admitted to the German Bar in 2015, he initially worked for Arendt & Medernach in Luxembourg before moving to Dentons and then to GSK Stockmann in Frankfurt (Germany).

Felix Schill advises his clients in German, English and French.

### **Areas of practice**

Felix Schill advises domestic and foreign investment management companies, asset managers and institutional investors on the (investment) tax aspects of the setting-up, structuring and restructuring of regulated and non-regulated investment funds. He contributes his expertise on (investment) tax implications in the fields of corporate/M&A, real estate and renewable energy.

Felix Schill further advises on the structuring of domestic and cross-border share deals and asset deals as well as respective due diligence and tax clause negotiations.

He also has extensive additional expertise in warranty and indemnity (W&I) insurance and tax liability insurance.

# Your contacts in Luxembourg



## Robert Goerend

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Robert has graduated from the University of Aix-Marseille III in France. He was awarded a Master's degree in business law and a postgraduate diploma in corporate law, tax law and accounting (diplôme de magistère droit, fiscalité et comptabilité). Robert joined Luther in 2010 and was admitted to the Luxembourg Bar in 2011.

### Areas of practice

Robert Goerend is a Partner and a member of the Corporate/M&A and Dispute Resolution practices at Luther's Luxembourg office. He provides legal advice with respect to corporate financing, private equity transactions and mergers & acquisitions. He regularly advises start-ups and provides full scale advice which ranges from the initial structuring over the first rounds of financing to the implementation of exit strategies. His expertise covers e-commerce and blockchain related questions.

Robert regularly advises on special situations and crises (restructurings and corporate insolvencies). This includes providing advice and representation in managerial liability and internal recourse matters.

Robert has extensive expertise in handling corporate and commercial litigations with a focus on shareholder litigation, debt collection & enforcement and litigation involving regulated entities (banks & fund structures).

# Your contacts in Luxembourg



## **Dr Daniel Krauspenhaar**

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Dr Daniel Krauspenhaar studied at the Ludwig Maximilian University of Munich and completed his legal traineeship in Munich and Washington, D.C. He also obtained a doctorate degree (Dr. jur.) from the Ludwig Maximilian University of Munich.

He was admitted to the Bar Association in Germany in 2011 and to the Luxembourg Bar in 2015.

Prior to joining Luther in 2020, Daniel worked for renowned international and independent law firms in Luxembourg and Germany.

### **Areas of practice**

Dr Daniel Krauspenhaar is a Partner and a member of the Investment Management Group at Luther's Luxembourg office.

He advises domestic, international, and particularly German speaking clients on investment fund related matters. His advice ranges from the corporate and regulatory aspects of fund structuring and set up to the distribution and ongoing operations of regulated and unregulated vehicles.

Daniel also has experience in handling financial transactions and regulatory banking matters.

# Your contacts in Luxembourg



## **Bob Scharfe**

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Bob Scharfe obtained an LL.M. in International Business Law from the University of Kingston Upon-Hull, a Master's degree in Private Law from the University Robert Schuman in Strasbourg, and a Certificate in General Management from the Stanford University Graduate School of Business. He was admitted to the Luxembourg Bar in 2008. Prior to joining Luther in 2018, he worked in the banking, finance and capital markets department of an international law firm in Luxembourg.

### **Areas of practice**

Bob Scharfe is a Partner and heads the Banking, Finance and Capital Markets practice of Luther's Luxembourg office. He advises banks, multi-national corporations, and private equity firms on a wide range of banking and financing matters, capital markets, structured finance, securitisation and insolvency law aspects, and structuring private equity investments through Luxembourg. He also has solid experience in general corporate law.

# Hits the mark. Luther.

Luther Rechtsanwaltsgesellschaft mbH is one of the leading corporate law firms in Germany. With some 420 lawyers and tax advisors, we can advise you in all fields of German and international corporate law. In addition to having offices in every economic centre throughout Germany, we are also present in 11 locations abroad: in Brussels, London and Luxembourg in Europe, and in Bangkok, Delhi-Gurugram, Ho Chi Minh City, Jakarta, Kuala Lumpur, Shanghai, Singapore and Yangon in Asia.

Our advisory services are tailored to our clients' corporate goals. We take a creative, dedicated approach to achieving the best possible economic outcome for each of our clients. The name "Luther" stands for expertise and commitment. With a passion for our profession, we dedicate all our efforts to solving your issues, always providing the best possible solution for our clients. Not too much and not too little – we always hit the mark.

We know how crucial it is to use resources efficiently and to plan ahead. We always have an eye on the economic impact of our advice. This is true in the case of strategic consulting as well as in legal disputes. We have complex projects on our agenda every day. At Luther, experienced and highly specialised advisors cooperate closely in order to offer our clients the best possible service. Thanks to our fast and efficient communication, permanent availability and flexibility, we are there for you whenever you need us.

<p>Lawyers and tax advisors</p> <p><b>420</b></p>	<p>Locations</p> <p><b>21</b></p>	<p>Long-standing connections to commercial law firms worldwide</p> 	<p>Offices in international financial centres and investment locations</p> 
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## About unyer

unyer, founded by Luther and Fidal in 2021, is a global organisation of leading international professional services firms. Besides law firms, unyer is also open to other related professional services, especially from the legal tech sector. unyer is based in Zurich as a Swiss Verein. unyer is globally connected but has strong local roots in their respective markets.

unyer has an exclusive approach and only accepts one member firm from each market. unyer members offer its clients full services across all jurisdictions with a compelling industry focus. The organisation has an annual turnover of more than EUR 650 million and includes over 2,550 lawyers and advisors in more than 14 countries in Europe and Asia. In September 2021, Pirola Pennuto Zei & Associati joined the international organisation. In the spring of 2023, the Austrian law firm KWR joined the group. [www.unyer.com](http://www.unyer.com)

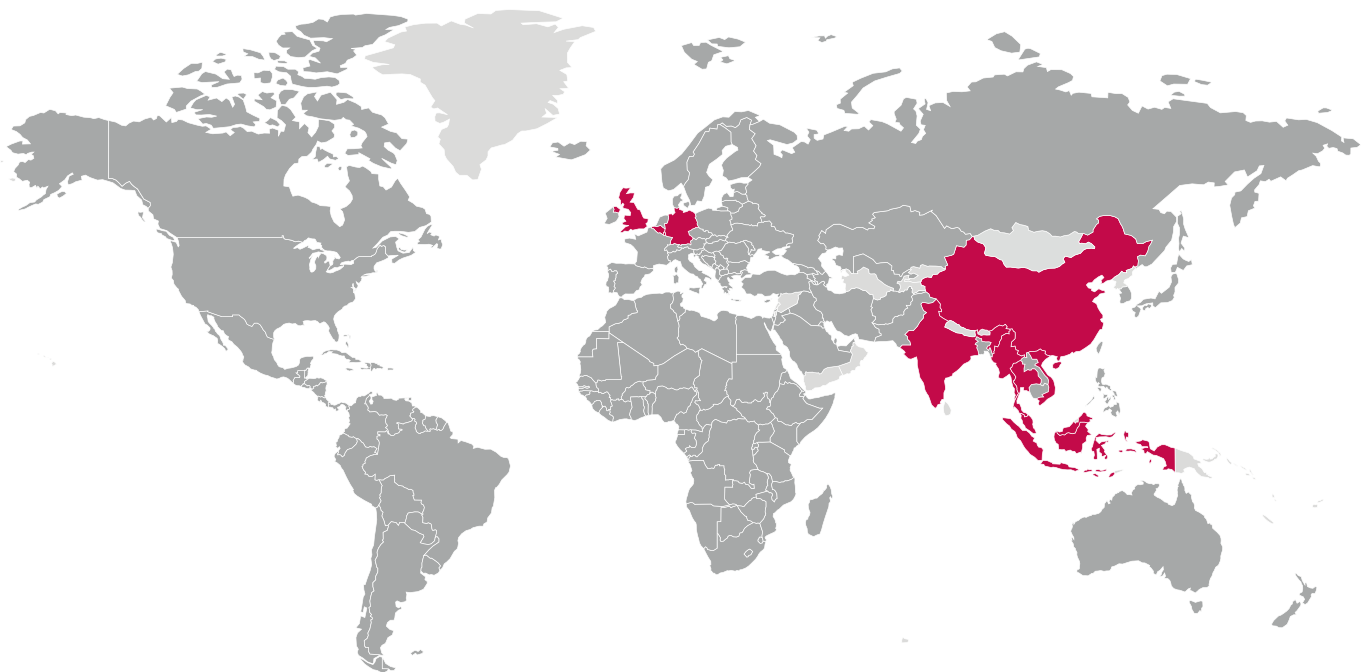




# Our locations

We have a global outlook, with international offices in 11 key economic and financial centres in Europe and Asia. We also maintain close relationships with other commercial law firms in all relevant jurisdictions. Luther is a founding member of unyer ([www.unyer.com](http://www.unyer.com)), a global organisation of leading professional services firms that cooperate exclusively with each other. This way, we ensure a seamless service for our clients throughout their demanding international projects.

Our partner firms are based in Africa, Australia and New Zealand, Europe, Israel, Japan and Korea, the Middle East, Russia and the CIS, South and Central America, the US and Canada.



- Luther locations
- Best friends

## Our locations

Bangkok	Jakarta
Berlin	Kuala Lumpur
Brussels	Leipzig
Cologne	London
Delhi-Gurugram	Luxembourg
Dusseldorf	Munich
Essen	Shanghai
Frankfurt a.M.	Singapore
Hamburg	Stuttgart
Hanover	Yangon
Ho Chi Minh City	

# Our industries

We focus on advising transactions with respect to targets in five industries.



Conventional or renewable energies: We work efficiently and sustainably.



With our expertise, we have our finger on the pulse of time.



We connect today with tomorrow.



We understand what gets you moving and can set you on the right course.



We lay the foundation for you to build on.

# Our practice areas

Antitrust Law

Capital Markets &  
Banking

Commercial &  
Distribution Law,  
Product Liability/  
Product Compliance

Complex Disputes

Compliance &  
Internal Investigations

Corporate/M&A

Data Protection Law

Employment Law

Energy Law

Environment &  
Planning Law  
Regulatory

Financial Services  
Investment Funds &  
Alternative Investments

Insurance Law

International  
Trade Law

IP & Copyright Law

IT Law

Media & Entertainment

Notarial Services

Public Procurement  
Law

Public Subsidies/  
State Aid Law

Real Estate

Restructuring &  
Insolvency

Start-ups & Venture  
Capital

State, Administration,  
Public Undertakings

Tax Law

Telecommunications  
Law

White-Collar Crime &  
Tax Offences

# Our awards



## JUVE

In the JUVE Handbook of Commercial Law Firms 2023/2024, 53 lawyers were recommended by Luther, nine of whom were recognised as “Leading Advisors” and two as “Rising Star”. In total, Luther was ranked in 31 practice areas. In 2023, Luther was named “Law Firm of the Year for Procurement Law” and “Law Firm of the Year for Distribution, Trade and Logistics” by JUVE-Verlag. In addition, Luther was nominated as “Law Firm of the Year for Technology and Media”. In 2019, Luther received the highest award as “Law Firm of the Year 2019” from JUVE-Verlag.



## The Legal 500

The Legal 500 Germany 2023 recommends Luther in 30 areas of law, with “Top Tier” rankings in two of these areas. 72 lawyers are being recommended, 12 of whom have been specially recognised as “Leading Individual” or “Next Generation Partner”. Luther has also been included for Germany in the first edition of **The Legal 500 Green Guide EMEA 2022**. This guide provides an overview of law firms’ engagement with sustainability, including both work for clients as well as firms’ own best practices and initiatives.



## Chambers

In 2023, Luther was recognised by Chambers Europe for 13 practice areas in Germany as well as in two practice areas in Luxembourg. Moreover, 15 partners were included in the Individual Ranking. Additionally, in 2023, Luther was recognised by Chambers Global in three advisory areas in Germany and Myanmar, while five partners were also included in the Individual Ranking.



## The Lawyer European Awards

Luther has been named “Law Firm of the Year: Germany 2021” and also “European Law Firm of the Year 2021” by The Lawyer, one of the most well-known legal magazines worldwide.



## Kanzleimonitor

Kanzleimonitor 2023/2024 recommends Luther in 20 areas of law and has also included four Luther lawyers among the recommended lawyers mentioned by name.

## Best Lawyers

### „Best Lawyers in Germany 2024“

For the year 2024, 99 lawyers have been recommended by Luther as “Best Lawyers in Germany 2024”, an award presented by the US publisher “Best Lawyers” in cooperation with the German Handelsblatt, including one partner as “Lawyer of the Year” for his area of law, and 19 colleagues who have received the recommendation “Best Lawyers - Ones to Watch”.



## WHO'S WHO LEGAL

WHO'S WHO LEGAL lists a total of 23 lawyers in December 2023, six of whom received the highest award Thought Leader and three of whom were recognised as Future Leaders.

**Luther Rechtsanwaltsgesellschaft mbH**

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For reasons of better legibility, the simultaneous use of gender-specific language forms is dispensed with. Corresponding terms apply in principle to all genders in the sense of equal treatment. The abbreviated form of language has editorial reasons and does not imply any valuation.

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