



Dr Björn Enders

Partner

bjoern.enders@dlapiper.com

Frankfurt

T: +49 69 271 33 342

F: +49 69 271 33 100

M: +49 162 24 92 977

Dr Björn Enders focuses on corporation and individual tax matters along with tax compliance matters including criminal tax liability aspects and tax litigation matters, indirect taxes including value added tax (nationally and internationally), insurance premium tax, energy/electricity tax, gambling tax, customs and anti-dumping duties. He furthermore regularly advises on tax-effective corporate transactions including in the real estate sector.

Examples of his practice include advising on, and the set up and review of, tax compliance programs and tax investigations/tax defence counsel matters, VAT recoverability and supply chain optimisations as well as EU customs matters and EU trade defence proceedings in anti-dumping matters. He regularly represents clients in tax disputes both in court (German and EU courts) and out of court (tax audits) whereby he draws from his valuable practical inside knowledge as a former tax officer with the German tax administration.

Björn Enders is qualified as a chartered specialist tax lawyer and a chartered tax advisor. He regularly publishes expert views and participates in expert seminar panels.

LANGUAGES SPOKEN

- English
- French
- German

- Tax
- Mergers and Acquisitions
- Transfer Pricing
- Transactional Tax Planning
- Tax Controversy and Disputes
- International Tax Counsel
- VAT and Customs Duties
- Real Estate
- Global Investment Funds

English French German

AREAS OF EXPERIENCE

- Value added tax and other indirect taxes (e.g., energy taxes, electricity tax, insurance premium tax, gambling tax)
- VAT-related supply chain management and tax process optimization

- Set up, optimization and review of tax compliance management programs
- Customs duties and trade defence proceedings (anti-dumping duties/anti-subsidy duties)
- Tax structuring of real estate transactions
- Tax audits, appeals and tax court litigation
- VAT/customs/compliance-related criminal tax defence

KEY EXPERIENCE

- VAT advice, including representation both in and out of court, to international groups of companies in various industry sectors
- Advice on tax compliance management programs for medium-sized and international blue chip companies
- Tax advice to both international and domestic real estate funds
- Anti-dumping proceedings and customs duties advice, including representation before the European Courts, to clients from multiple industry sectors
- Criminal tax advice with numerous voluntary tax disclosures and other tax-related criminal investigations

CREDENTIALS

Professional Qualifications

- Rechtsanwalt admitted with Rechtsanwaltskammer Frankfurt am Main
- Steuerberater registered with Steuerberaterkammer Hessen

Prior Experience

Prior to joining DLA Piper in August 2013, Björn worked among others at the Frankfurt and New York offices of another international business law firm and worked as an officer with the German tax administration.

Recognitions

- *JUVE Handbook 2021/2022*: Frequently recommended for foreign trade law: customs law
- *JUVE Handbook Tax 2021*: Recommended for excise duties and customs law with focus on customs law, antidumping law, excise taxes and conflict resolution
- *Legal 500 Germany 2021*: Recommended for tax
- *Handelsblatt* in cooperation with *Best Lawyers 2022*: Recommended for tax law

Education

- Humboldt University Berlin, J.D., First State Exam
- Saarland University, Ph.D.
- University of Paris II (Panthéon Assas), LL.B.
- College of Finance North Rhine-Westphalia, Diploma in taxation

Memberships

- Association of Chartered Specialized Tax Lawyers
- German Association for Tax Law

INSIGHTS

Publications

VAT Monthly Alert - October 2021

27 October 2021

VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

VAT Monthly Alert - September 2021

1 October 2021

VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

German Federal Constitutional Court - Order of 8 July 2021 - 1 BvR 2237/14, 1 BvR 2422/17 - Unconstitutionality of interest on tax arrears and tax refunds at 6% p.a.

20 August 2021

In its decision published on the 18 August 2021, the Federal Constitutional Court (Bundesverfassungsgericht) ruled that the interest on back taxes and tax refunds in § 233a in conjunction with § 238 par. 1 sent. 1 of the German Fiscal Code (Abgabenordnung) is unconstitutional insofar as the interest calculation was based on an interest rate of 0.5% per month.

VAT - Monthly Alert - July 2021

3 August 2021

VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

VAT - Monthly Alert – June 2021

1 July 2021

VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

2021 Changes to EU VAT Rules

30 June 2021

The VAT e-commerce package, consisting of EU VAT legislation aimed at simplifying VAT for cross-border e-commerce into and within the EU, is set to apply as of July 1, 2021. Our guide summarises the most noteworthy VAT implications for merchants/operators of electronic interfaces (e.g., marketplace, platform) involved in e-commerce transactions.

VAT - Monthly Alert - May 2021

28 May 2021

VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

VAT - Monthly Alert – April 2021

28 April 2021

VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

VAT - Monthly Alert – February 2021

2 March 2021

VAT Monthly Alert

Our February summary of important VAT developments with implications for cross-border business operations.

VAT - Monthly Alert – January 2021

29 January 2021

VAT Monthly Alert

See our January summary of important VAT developments with implications for cross-border business operations.

VAT - Monthly Alert – November 2020

25 November 2020

VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

VAT Monthly Alert October 2020

2 November 2020

VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

VAT - Monthly Alert - July 2020

31 July 2020

VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

VAT cash saving tips for the return to office

17 July 2020

Our International VAT leadership team, Daan Arends, Bjoern Enders, Giovanni Iaselli and Richard Woolich, have produced 10 tips concerning VAT strategies that can be used to benefit businesses.

Update: The meaning of a “fixed establishment”

15 July 2020

- Dong Yang Electronics Sp. z o.o. (Case C-547/18) – Supplies held to have been made to the overseas parent and not its local subsidiary
 - Titanium Ltd (C-931/19) – CJEU referral – Can a fixed establishment exist without human or technical resources if none are needed?
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VAT - Monthly Alert - May/June 2020

9 June 2020

VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

VAT - Monthly Alert - March/April 2020

8 April 2020

VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

VAT - Monthly Alert - February 2020

5 March 2020

VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

VAT - Monthly Alert - January 2020

3 February 2020

VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

VAT - Monthly Alert - November/December 2019

20 December 2019

VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

NEWS

DLA Piper advises Jungheinrich AG on the acquisition of arculus GmbH

10 November 2021

DLA Piper has advised Jungheinrich AG on the acquisition of arculus GmbH, a technology company based in Munich that operates in the autonomous mobile robots (AMR) sector.

Best Lawyers / Handelsblatt recommends a total of 88 lawyers from DLA Piper in Germany

25 June 2021

This year, the U.S. publisher Best Lawyers has once again recognized numerous DLA Piper lawyers in Germany in various areas of law. In total, Best Lawyers recommends 88 DLA Piper lawyers this year.

DLA Piper advises team.blue on the acquisition of Dutch e-commerce hosting specialist Hipex

16 June 2021

DLA Piper has advised team.blue on the acquisition of Dutch e-commerce hosting specialist Hipex. Hipex will be joining forces with e-commerce specialist Hypernode which is also part of team.blue.

DLA Piper advises team.blue on the acquisition of Enartia

7 April 2021

DLA Piper has advised team.blue on the acquisition of Enartia Group, a market leader in web hosting and domain registration in Greece with additional subsidiaries in Serbia and Albania.

DLA Piper advises Stillfront Group on the acquisition of gaming company Sandbox Interactive

18 December 2020

DLA Piper has advised Stillfront Group AB, a leading free-to-play gaming studios company, on the acquisition of Sandbox Interactive GmbH, a rapidly growing and highly profitable gaming company based in Berlin and developer and publisher of the popular cross-platform free-to-play sandbox MMORPG Albion Online. The sellers are the four co-founders of Sandbox.

DLA Piper advises team.blue on the acquisition of website builder Webnode

17 December 2020

DLA Piper has advised team.blue on the acquisition of Webnode, a pan-European website builder company. For team.blue the transaction serves as another strategic acquisition to further expand its presence in the CEE region following its growth strategy.

DLA Piper advises Unilever on strategic partnership with Aviko Rixona

28 September 2020

DLA Piper has advised Unilever, one of the world's leading consumer goods manufacturers, on a strategic partnership with Aviko Rixona. As part of this agreement, Aviko Rixona will take over Unilever's potato products plant in Stavenhagen with all 210 Unilever employees becoming part of Aviko Rixona on completion.

DLA Piper advises HanseMerkur Grundvermögen on the acquisition of a project development in Hannover

30 January 2020

DLA Piper has advised HanseMerkur Grundvermögen AG on the acquisition of a project development of around 5,300 square meters with approximately 80 residential units for its open-ended special real estate fund HMG Grundwerte Wohnen PLUS II.

DLA Piper advises ITM Power on joint venture with Linde Group

30 January 2020

DLA Piper has advised the British hydrogen specialist ITM Power (ITM.L) on the establishment of a joint venture with the DAX-listed Linde Group. Both companies will have an equal share in the joint venture.
