

Rainer Schmitt

Partner

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OVERVIEW

Rainer Schmitt is a partner in the firm's tax practice group in Frankfurt.

He focuses on the structuring and implementation of cross-border investments, reorganizations and financing, and advises institutional investors on European investment structuring.

Among his clients are national and cross-border investors, corporations, banks, insurance companies and opportunity funds, as well as initiators. He advises on tax and insurance regulatory structuring, the optimization of national and cross-border investments in various asset classes, portfolio transactions, restructurings, financings and refinancings and joint ventures, as well as tax controversies, including tax field audits.

Rainer has been frequently recommended by *JUVE Handbuch* 2013/14–2017/18, a leading German legal directory. *Legal 500*, 2016, *Chambers Europe* 2016, *Chambers Global* 2014 and 2015, and *Best Lawyers/Handelsblatt* 2017–2019 also recommend him.

PROFESSIONAL BACKGROUND

Rainer joined K&L Gates as a partner in May 2010. Prior to joining the firm, he worked as a partner in the tax department of a Frankfurt-based international law firm. In 2002–2003, he was on secondment to Lehman Brothers Real Estate Investment Banking Division, London. He qualified as a bank clerk at Deutsche Bank AG in Hamburg.

ADDITIONAL BACKGROUND

Rainer regularly gives lectures at Deutsches Anwaltsinstitut e.V. (DAI) and International School of Management (ISM), among others, and publishes articles on domestic and international tax law including in annotations, tax books and in the legal press, for instance: „Der Forderungsverzicht zu Gunsten einer ausländischen Immobilienkapitalgesellschaft ist nach Ansicht des FG Berlin-Brandenburg (Urteil vom 12.11.2014, Az. 12 K 12320/12) im Inland nicht steuerbar" (“Waiving receivables against a non-German real estate corporation is not a taxable event in Germany pursuant to regional tax court Berlin-Brandenburg”), *Immobilien Zeitung* 48/2015, p. 12.

EDUCATION

- Second Legal State Exam, Higher Regional Court of Koblenz, 1997
- First Legal State Exam, Johannes Gutenberg University of Mainz, 1994

LANGUAGES

- English
- German

THOUGHT LEADERSHIP *POWERED BY HUB*

- 7 April 2017, Prepared for the Border Adjustment Tax? A U.S. and Global Perspective
- 20 September 2016, Global Real Estate Trends, Brexit and Opportunities for 2016/2017
- 21 April 2016, Bracing for BEPS: How the Evolving Global Tax System Will Impact Your Company
- 8 March 2016, Real Estate Transfer Tax Rates
- 10 November 2015, OECD/G20 Base Erosion and Profit Shifting Project — Final Reports Released

OTHER PUBLICATIONS

- "No Real Estate Transfer Tax Applicable" (Keine Grunderwerbsteuer für die Einbringung von Immobilien), *Immobilien Zeitung*, p. 16, May 4, 2017, German article
- "German Taxation of Inbound Real Estate Investments," in *Understanding German Real Estate Markets* by Just/Maennig, Springer publishers, 2nd edition, 2016, co-author V. Farle
- "German international tax law" (Deutsches internationales Steuerrecht), *C.H. Beck Verlag*, 2015, co-author V. Farle, German book
- "Alternative routes for a removal of dormant companies with excess debt" (Handlungsoptionen zur Beseitigung inaktiver Gesellschaften mit Schuldenüberhang — zugleich Anmerkung zu BFH Urteil vom 20.9.2012 IV R 28/10 DB 2012, 2789), *Der Betrieb* 8.2013, 1746, co-author V. Farle, German article
- (German) Federal Finance Court, judgment of September 20, 2012, IV R 29/10, *Immobilien Zeitung*, p. 12, January 2013

NEWS & EVENTS

- 3 September 2026, K&L Gates Advises AUMOVIO on Sale of Washer and Cleaning Business Group to CERTINA Group

- 21 April 2026, K&L Gates Advises AUMOVIO on Sale of Mechelen Manufacturing Site to Dumarey Group
- 11 April 2025, K&L Gates Advises Avenue Capital on the Acquisition of Hubergroup
- 29 August 2024, K&L Gates Advises APK AG on Investor Agreement With LyondellBasell
- 2 August 2023, K&L Gates Advises Gorka Holding on Sale of Majority of Shares in DiaSys Diagnostics Systems GmbH
- 22 June 2023, Nearly 50 K&L Gates Lawyers Throughout Europe Recognized in 2024 Best Lawyers, Ones to Watch Editions
- 6 January 2021, K&L Gates Advises Tempus Capital on PostCon Acquisition
- 26 May 2016, K&L Gates, Lawyers Earn Honors in Chambers Global, Regional Guides
- 6 May 2015, K&L Gates, Lawyers Recognized as Leaders in Chambers Global Guides

AREAS OF FOCUS

- Tax
- Real Estate Acquisitions and Dispositions
- Real Estate Joint Ventures

INDUSTRIES

- Life Sciences

REPRESENTATIVE EXPERIENCE

- Represented Glas Trösch, a Switzerland-based group that manufactures and distributes glass products, in their acquisition of all partnership interests and shares in Berliner Glas KG Herbert Kubatz GmbH & Co. Schwäbisch Hall, BERLINER GLAS Herbert Kubatz GmbH & Co. KG Syrgenstein and Berliner Glas Beteiligungsgesellschaft mbH from Berliner Glas GmbH, a subsidiary of Dutch semiconductor equipment manufacturer ASML.