Dr. Johannes Frey

Skadden

Partner, Frankfurt and Munich

Tax



T: 49.69.74220.125 *(Frankfurt)*
T: 49.89.244.495.0 *(Munich)*
johannes.frey@skadden.com

Education

Dr. jur., University of Munich, 1998

LL.M., Georgetown University, 1997

University of Munich, 1993

Bar Admissions

Munich

New York

Languages

German

English

Dr. Johannes Frey advises clients on all aspects of tax controversy and international tax planning. He represents many of the largest multinational companies through the full range of tax controversy proceedings, including audits, administrative appeals, multilateral controls and judicial proceedings.

Dr. Frey regularly handles complex and contentious audits and disputes for multinational clients that involve intellectual property, joint ventures, transfer pricing and permanent establishment matters. He advises corporate clients across many industries, with a particular focus on technology, health care and consumer products.

He has co-authored numerous articles on a wide range of international topics that have been published in leading tax journals, including the *Tax Management International Journal*, *Tax Notes* and *Tax Notes International*. He also served as adjunct professor for international taxation at the University of Lausanne.

Dr. Frey has been repeatedly selected for inclusion as a leading lawyer in *Chambers Global*, *Chambers Europe*, *International Tax Review World Tax*, *The Legal 500*, *Lexology Index*, *Expert Guides' Guide to the World's Leading Tax Advisers*, *Handelsblatt/Best Lawyers* and *JUVE Wirtschaftskanzleien*. He also was recently named Tax Lawyer of the Year at *The Legal 500* Germany Awards, as well as one of the top 25 corporate tax lawyers in Germany by *WirtschaftsWoche* (a leading German journal), a Thought Leader and Highly Recommended Lawyer for Corporate Tax in Germany by *Lexology Index* and one of *Lawdragon*'s 500 Leading Global Tax Lawyers.

Mr. Frey is also head of the Skadden team that was named Germany Tax Litigation Law Firm of the Year at *International Tax Review*'s 2026 Europe Tax Awards. We also received three Tier 1 rankings in Germany in *ITR World Tax 2027*, for Tax Controversy, General Corporate Tax and Transactional Tax, and were ranked for Transfer Pricing category.

Tax Controversy

Dr. Frey's tax controversy practice focuses heavily on representing corporate taxpayers in pre-audit, audit, administrative appeal and litigation proceedings. He frequently resolves complex tax disputes and addresses cross-border discovery and evidentiary privilege issues.

Select representations include:

- global software and technology companies on disputes concerning licenses and transfers of intangibles
- global consumer products companies on disputes with various tax authorities concerning intangibles
- pharmaceutical companies on transfer pricing matters and disputes over the tax consequences of cross-border licensing and cost sharing
- multinational companies on multilateral controls issues and simultaneous/joint audits within the EU
- multinational companies on disputes regarding anti-hybrid rules
- cruise companies on international VAT disputes
- insurance companies on questions relating to permanent establishments
- various exit tax and partnership disputes

Dr. Johannes Frey

Continued

Tax Planning

Dr. Frey has extensive experience in the planning and execution of complex cross-border transactions, with a focus on acquisitions, mergers, redomiciliations and joint ventures. He advises on tax matters for various multinational companies, including Amgen, Amazon.com, Apple, Biogen, BlackRock, Gilead, IBM Corporation, Intel, International Flavors and Fragrances, Netflix, Pfizer Inc., Nike, Inc. and The Coca-Cola Company.

Select representations include:

- **GE Vernova Inc.** on the tax aspects of its $9 billion acquisition of Trench Group from Triton Partners
- **OBI Group** on the tax aspects of its acquisition of several DIY retail stores from HELLWEG and BayWa Bau & Garten
- **Tether Investments** on the tax aspects of its Series C financing round, with an aggregate amount of up to $1.4 billion, in Neura Robotics GmbH
- **Janus Henderson Group plc** on the tax aspects of its acquisition of Rantum Capital
- **Celonis SE** in connection with its agreement to acquire Ikigai Labs
- **Coalition** on its agreement with Allianz Commercial under which Allianz will transition its commercial cyber insurance business to Coalition
- **KONE Corporation** in connection with the tax structuring of its pending combination with TK Elevator GmbH at a €29.4 billion enterprise value
- **Qatar Investment Authority**, as part of a consortium with The Carlyle Group, on the tax aspects of its €7.7 billion acquisition of BASF Coatings GmbH
- **CureVac N.V.** on several matters, including the tax structuring of its business combination with BioNTech SE that values CureVac N.V. at $1.25 billion
- **BlackRock** as part of a consortium of investors, including Allianz and T&D Holdings, on the tax structuring of its acquisition of Viridium Group from Cinven at an enterprise value of €3.5 billion
- **International Flavors and Fragrances Inc.** on the tax aspects of the spin-off and sale of its nitrocellulose business
- **alstria office REIT-AG** on several matters, including:
  - the tax aspects in connection with the public takeover by Brookfield against a cash consideration of €3.5 billion
  - the tax aspects of its proposed, unsolicited $890 million acquisition of DO Deutsche Office AG
- **Netflix, Inc.** on several matters, including the tax structuring and tax aspects of its acquisition of Scanline VFX
- **The SCP Group** on its:
  - €1.2 billion acquisition of the Real Group from METRO AG
  - sale of the digital business of Real, including the online marketplace operated under real.de, to Schwarz Gruppe
- **Coty Inc.** on its strategic partnership with KKR & Co. Inc. including the carve-out sale of 60% of its professional beauty and retail hair businesses to KKR with an enterprise value of $4.3 billion
- **The Coca-Cola Company** on the tax aspects of the combination of Coca-Cola Enterprises, Inc., Coca-Cola Iberian Partners SA and Coca-Cola Erfrischungsgetränke AG to form a new company called Coca-Cola European Partners Plc
- **Merck KGaA** on the tax aspects of its $17 billion acquisition of Sigma-Aldrich Corporation, a chemical company for the life science industry

Associations

Lecturer at the European Business School in Oestrich-Winkel on REITs

Adjunct professor at the University of Lausanne on International Taxation

Frequent lecturer on various aspects of cross-border taxation and at seminars sponsored by IFA, IBA and others

Member of the International Bar Association

Member of the American Bar Association

Publications

"Typische Fragestellungen zu § 4k EStG mit US-Bezug," *iStR Beck Online*, August 11, 2025

"Die globale Mindeststeuer schafft keine Verlässlichkeit," *FAZ Einspruch*, February 13, 2024

"The Global Minimum Tax Raises Many Questions in Practice," *Börsen-Zeitung*, January 20, 2024

"Steuerrecht im Wandel: Restriktive Steuertrends aus M&A-Sicht," *M&A Review*, June 29, 2023

"Die Registerbesteuerung Bleibt Ein Problem," *Frankfurter Allgemeine Zeitung*, March 13, 2023

"Free Lunch oder Bumerang?" *Börsen-Zeitung*, November 6, 2022

Dr. Johannes Frey

Continued

"International Taxation of Intellectual Property," *Börsen-Zeitung*, August 30, 2021

"So-Called Register Cases - A Roller Coaster Ride for the Federal Ministry of Finance," *Handelsblatt*, March 12, 2021

"Germany's U-Turn on Extraterritorial IP Taxation," *Tax Notes International*, February 15, 2021

"Nexus Limitations On German-Source IP Taxation," *Tax Notes International*, November 23, 2020

"Spin-off nach US-amerikanischem Recht als Abspaltung iSd § 20 Abs. 4a S. 7 EStG," *IStR*, 2020

"Critical Thinking in the Time of COVID-19: What To Consider Next From a European Tax and State Aid Perspective," *Skadden Publication*, March 30, 2020

"Germany Readies R&D Tax Incentive Program," *Tax Notes International*, July 1, 2019

"Brexit and Cross-Border Reorganizations: German Tax Risks," *Tax Notes International*, October 15, 2018

"The CJEU's Berlioz Judgement: A New Milestone on Procedural Rights in EU Audits," *Tax Notes International*, August 2017

"Protection of the Tax Secrecy in Simultaneous Tax Audits under the EU Administrative Cooperation Act," *Betriebs-Berater*, 2017, 23

"No Gains, Just Pain: Increasingly Uncomfortable Taxation environment for Private Equity Executives," *Skadden's 2016 Insights - Regulatory Developments*, January 2016

Comments on a ruling of the Federal Financial Court, ruling dated Mar. 25, 2015 (X R 23/13) – Concerning the waiver of claims in connection with the waiver of tax claims, GmbHr, 2015

Co-Author, "Taxation of exit bonuses in connection with recent management participation caselaw," DStR 2015, Issue 21, 2015

"Private Equity and Venture Capital Report 2014 (Germany)," *International Financial Law Review*, 2014

"International Tax Transparency is Gaining Momentum," *Law360*, November 25, 2013

"Will German REITs Be Subject to Regulation Under the AIFM-Directive?" *International Tax Review*, June 5, 2013

"Profit Participating Loans — Liquidity as Relevant Factor," *RdF*, 2011, 215

"Long-Term Perspective Needed — Proposal for a New Group Taxation," *Finance Magazine,* October 2011, 38

"Concept and System of the New NOL Rules — Opportunities and Risks From a Structuring Perspective," *GmbHR*, 2010, 71

Co-Author, *Partnership in International Tax Law*, 2010

"Structuring Consideration for the Conversion Into a G-REIT," *Real Estate Magazine*, 2010, 26

"Trade Tax Trap in Restructurings," *GmbHR*, 2010, 289

"Debt-to-Hybrid Swaps Facilitate Private Equity Restructurings," *Platow Recht*, No. 83, 5

"Possible Alternatives for Restructurings in the Current Market," *GmbHR*, 2010, 1193