

## GERRIT BARTSCH

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Partner

TAXATION

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### Summary

Gerrit is a Partner in the Tax Group of Watson Farley & Williams in Hamburg.

He specialises in international tax law, particularly in relation to renewable energy, real estate and shipping.

His work experience includes structuring advice for seller and buyer concerning transactions, the tax contract drafting and negotiation as well as advising on transfer of a business to the next generation.

Gerrit also advises on corporate succession and company restructuring.

### Experience

**Gerrit's experience includes advising:**

- ZEABORN Group, as part of a consortium including Bertram Rickmers, on the acquisition of Rickmers Shipmanagement for an undisclosed sum in double-digit millions of euros.
- Allianz Specialized Investment Ltd on the acquisition of a German onshore wind farm project with a capacity of 24 MW from German developer Denker & Wulf AG.
- An international consortium of lenders led by Dexia Crédit Local and KfW-IPEX on arranging project financing for WindMW GmbH in relation to the German offshore wind farm project "Meerwind", with a total capacity of 288 MW and a total investment volume of €1.2bn.
- IWB Industrielle Werke Basel on the acquisition of wind farm "Große Schanze" in Saxony-Anhalt with a capacity of 30 MW from two individuals involved with Saxovent Ökologische Investments GmbH & Co. KG and Terrawatt Planungsgesellschaft mbH.
- RWE Innogy on all elements of the legal structuring of its logistics operations for offshore wind projects, including the formation of an offshore logistics entity to bundle RWE Innogy's logistics operations as well as the contracts governing the deployment and services of RWE's two offshore installation vessels currently under construction.
- EWE AG on all legal and tax matters for the joint venture development of the German offshore wind farm Borkum West II – 2nd phase.

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- Commerzbank AG on the sale of Hanseatic Ship Asset Management GmbH, including a portfolio of 18 ships (15 container ships and three bulk carriers).

## Education

- 2003: Certified auditor (*Wirtschaftsprüfer*)
- 2000: Tax advisor (*Steuerberater*)
- 1996: University of Kiel, Examination in business Administration (*Diplom-Kaufmann*)

## Author/Speaker/Awards

- Speaker: „Steuerrecht für geschlossene Investmentvermögen – Besteuerung einzelner Assetklassen und aktuelle Entwicklungen“, bsi Workshop 2015, Berlin
- Speaker: “What do Asian investors need to know about the tax implication of investing into Europe and specifically Germany?”, PERE Global Investor Forum 2014, Hong Kong
- Speaker: “Renewable energy – Deutsche Anleger investieren in Europa“, VGF Summit, 2010, Frankfurt
- Speaker: “Der Einsatz von derivativen Produkten aus der Sicht eines Wirtschaftsprüfers“, Hamburger Fondsrunde
- Author: „Der Leistungsempfänger als Umsatzsteuerschuldner bei Windparkprojekten“, *REE Recht der Erneuerbaren Energien*, 2/2016, p. 13.
- Co-Author with Sebastian Baum: “Von einer „Limited“ zur „GmbH““, *Hansa International Maritime Journal*, 11/2014, p. 76.
- Author: “Die Besteuerung des Auflösungsgewinns eines bei Übergang zur Tonnagegewinnermittlung nach § 5a Abs. 4 EStG gebildeten Unterschiedsbetrages“, *Betriebsberater*, 2009, p. 1049
- Author: “Unterschiedsbeträge steuerlich begünstigt auflösen?“, *Hansa International Maritime Journal*, 2009, p. 65
- Author: “Tonnagegewinnermittlung nach § 5a EStG“, *Hansa*, 2009, p. 69

## Membership of Professional Societies

- 2015: International Fiscal Association
- 2006: Law Society of England & Wales
- 2003: German Institute of Public Auditors (*Institut der Wirtschaftsprüfer*)

## Employment Record

- 2006 – present: Partner, Watson Farley & Williams, Hamburg
- 2003 – 2006: Partner, WBS (Wegener Bechtel Schmidt), Hamburg
- 2002 – 2003: Tax Consultant, WBS (Wegener Bechtel Schmidt), Hamburg
- 2000 – 2002: Tax Consultant, Alpers & Stenger, Hamburg
- 1996 – 2000: Associate, PricewaterhouseCoopers, Hamburg