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## Jochen Piefenbrink

Specialist lawyer for tax law

Jochen advises on all areas of company and real estate tax law, in particular in connection with transactions. He also advises principals and contractors on issues relating to project and construction contract law including the management of construction projects.

## Curriculum vitae

- Training in the senior civil service of the Financial Department NRW, 1987 to 1990
- Studied law at the Ruhr University of Bochum, 1990 to 1995
- Legal clerkship at the Regional Court Mönchengladbach, 1996 to 1998
- Lawyer at Kapellmann since 1999

## Further qualifications and memberships

- Lecturer on the Master's programmes REM & CPM, Wuppertal (real estate and corporate tax law)
- Lecturer at the Steinbeis Institut für Weiterbildung (real estate and corporate tax law)
- Member of the Working Group on Construction Law within the German Lawyers' Association (ARGE Baurecht beim Deutschen Anwaltverein)

## PRACTICE GROUPS

- **Construction and architects' law**
- **Real estate law**

## SECTOR GROUPS

- **Power plant construction**
- **Smart building**

## EXPERTISE

- Tax law
- Plant engineering law
- Construction contracts

## PUBLICATIONS

### Books and book contributions



- **Redevelopment von Bestandsimmobilien**

## ARTICLES





- > **EuGH: Vergütung für nicht erbrachte Leistungen unterliegt der Umsatzsteuer**



- > **Erweiterte Kürzung des Gewerbebeitrags bei Stromlieferungen und (Mit-) Vermietung von Betriebsvorrichtungen**



- > **BFH-Urteil: Keine Umsatzsteuer auf Vergütung für kündigungsbedingt nicht erbrachte Leistungen**

## NEWS



- > **Verzinsung von Steuernachforderungen und Steuererstattungen mit jährlich 6 % ab dem Jahr 2014 verfassungswidrig**