



Niklas Schmidt

Partner

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Tax

Private Clients

Blockchain & Crypto Assets

Corporate / M&A

Law done right.

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Niklas Schmidt is a phenomenal lawyer who is the best of the best in Austria. His humility and intellect are both off the charts.

– Chambers & Partners Europe 2024

About

Niklas Schmidt heads the firm-wide tax team. He is admitted both as a lawyer and as a tax adviser. Before joining the firm in 2000, Niklas worked for several years at a "Big Four" accounting firm and as a research assistant in the tax law department at the University of Vienna. Niklas is frequently engaged as a speaker at international tax conferences and has been a visiting lecturer at various universities in Austria and abroad. He has written several books and many articles in international tax journals. Niklas sits on the editorial board of the Austrian "SteuerExpress" magazine. Furthermore, he is a member of several international organisations (often in leadership positions), including the International Bar Association (IBA), the Society of Trust and Estate Practitioners (STEP) and the International Fiscal Association (IFA). Niklas is a past chair of the IBA's Private Client Tax Committee and in this capacity has been instrumental in organising several private wealth related conferences in London. Additionally, Niklas has particular technical expertise in the area of crypto assets and blockchains.

Wolf Theiss

Latest Rankings

Tier #1 - Tax
Chambers & Partners Europe,
2025

Tier #1 - Tax
Chambers & Partners Europe,
2024

Tier #1 - Tax
Chambers & Partners Europe,
2023

Tier #1 - Private Wealth
Chambers & Partners Europe,
2024

Tier #1 - Private Wealth
Chambers & Partners Europe,
2023

Hall of Fame - Tax
The Legal 500, 2025

Leading Partners - Private
Clients
The Legal 500, 2025

Leading Partners - Private
Clients
The Legal 500, 2024

Leading Partners - Private
Clients
The Legal 500, 2023

Law done right.

Recent work highlights

- Advising Agrofert on its binding offer for Borealis' nitrogen business in Austria, Germany and France. We provided advice on complex Austrian real estate transfer tax questions resulting from the execution of a put option, the prerequisites for a VAT group and on stamp duty issues.
- Advising various issuers/bank consortiums on the tax aspects of issuances of debt, hybrid and equity instruments, as well as on tender offers, in particular in connection with tax disclosures to be made in respect of Austrian investors, and on tax gross-up clauses.
- Advising one of the largest and most well-known Austrian private foundations on tax aspects of the contemplated distribution of an asset worth EUR 1 billion to the family office of the founder.
- Advising a major Austrian sports equipment manufacturer in ongoing tax matters, with a current focus on transfer pricing and VAT matters.
- Advising on tax aspects relating to an international restructuring involving subsidiaries of a French IT group in Austria, Poland, Czech Republic, Slovakia, Romania, Croatia, Serbia, Bulgaria. With regard to Austria, we particularly advised on various contribution and demerger scenarios.
- Advising a multinational bank on the wind-down of operations in Poland, Slovakia and Czech Republic.
- We regularly advise (non-Austrian) investment fund managers and other non-Austrian investors on tax aspects in connection with investments in Austrian assets as well as on the taxation of Austrian investors investing in non-Austrian funds.
- Advising an Austrian corporation in the pharmaceuticals sector and its foreign individual shareholders on the feasibility and the corporate law and tax law implications of performing a cross-border transfer of the legal seat to Spain.
- Advising Waterland, respectively Farmer International AG on the acquisition of the Kobza Media Group. The transaction comprised a total of seven target companies. Besides SPA drafting, our tax work focused on tax structuring of the acquisition, including financing issues, reinvestment of the sellers, and post-acquisition restructuring.
- Advising a well-known tech giant in connection with the purchase of a property in Upper Austria which shall be used for the construction of a data centre. From a tax perspective we analysed the question whether the use of electric energy in the data centre will be subject to electricity tax in Austria or rather exempted if not used for energetic purposes.
- Advising Hemisphere International Properties on tax related aspects of the sale of its subsidiaries Kika and Leiner, furniture traders with an important position on the markets of Austria and CEE. Our advice also included the tax aspects of the restructuring and sale of the real estate portfolio as well as tax structuring and stamp duty advice related to the post-sale restructuring and refinancing of Hemisphere.

Learn more about us
—> [wolftheiss.com](https://www.wolftheiss.com)