

Mario Fernandez

Lawyer, Senior Director



Location	Copenhagen
Phone	+45 33 34 00 91
Mobile	+45 53 61 58 59
Language	English
Email	mario.fernandez@dk.dlapiper.com

Mario Fernandez is an experienced VAT specialist and has, for more than 20 years, dealt with international VAT and VAT on transactions (M&A).

Mario is recognised by Chambers as well as The Legal 500 within 'Tax'.

He provides advice to Danish and international companies, Danish pension funds and financial institutions, equity funds and venture funds.

Mario is widely experienced in managing and driving major transactions, including mergers and acquisitions, due-diligence processes, reorganisations, real-estate transactions, as well as handling aspects of Danish and international VAT planning, including VAT in a financial model.

He is also widely experienced in advising enterprises on partial VAT deduction, including treatment of VAT, payroll tax, procedures for VAT-group registration and cross-border transactions.

In addition, Mario provides advice on regulatory, technical and VAT-related issues within betting and gambling, including land-

based and online gambling.

Mario represents the Association of Danish Law Firms on the VAT liaison committee of the Danish Tax Agency and is a part-time lecturer in VAT law at the University of Copenhagen.

Moreover, he is Chairman of the Executive Committee of Landbased Gambling Association Denmark.

Qualifications

Education	Master (VAT and indirect taxes), Aarhus University	2007
	Master of Law, University of Copenhagen	1999

Memberships	The Danish Lawyers' Tax Law Association
-------------	-----------------------------------------

Experience

Recent highlights	<ul style="list-style-type: none">• Tax assistance in relation to Heimstaden Bostad's EUR 9.1bn acquisition of Akelius' residential portfolio in Denmark.• Tax assistance in relation to Trinseo's EUR 1.137bn acquisition of Arkema's PMMA business.• Led the indirect tax stream in major Danish pension funds PKA and PFA's acquisition of 50% of the Walney Extension (commitment MEUR 670) – to be the world's largest offshore wind farm.
-------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Career highlights	Attorney, Director, DLA Piper Denmark, since 2021
	Attorney, Lundgrens, 2015-2021
	VAT Advisor, Deloitte, 2010-2015
	VAT Advisor on M&A, KPMG, 2008-2010

Positions of trust	Chairman of the Executive Committee of Landbased Gambling Association Denmark
--------------------	-------------------------------------------------------------------------------

Other positions	Representing the Association of Danish Law Firms on the VAT liaison committee of the Danish Tax Agency
	Part-time lecturer in VAT law (the sale and purchase of enterprises) at the University of Copenhagen

Rankings

Chambers

Mario is recognized by Chambers within 'Tax'.

CHAMBERS
AND PARTNERS

"Mario Fernandez offers fantastic support."

"He has very longstanding indirect tax experience combined with good commercial reasoning."

"Mario's work is brilliant. He is quick, technically very good and gives practical advice and assessment."

"He is available all the time and his work is very precise," and further highlights his "entrepreneurial approach."

Legal 500

Mario is recognized by The Legal 500 within 'Tax'.

THE
LEGAL
500

"Mario Fernandez is the leading expert in indirect taxes and VAT."

"Mario Fernandez is one of the leading VAT and indirect tax lawyers in Denmark."

"Jakob Schilder-Knudsen and Mario Fernandez are both outstanding tax and VAT advisers. They have expertise that is second to none in the Danish market."

"Mario Fernandez is the tax expert that we have utilised and we are very pleased with his service."

"Amazing insight into domestic and foreign tax rules and regulations. Perfect execution in both boardroom and courtroom."

"Mario Fernandez is very strong on VAT."

Insights

Contributor of the VAT chapter in the book **"IP-law crossover"**, Danish Intellectual Property Law IV, (published in Danish only), Gjellerup & Gads Forlag, **2015**

Services



Tax



VAT



Indirect taxes



Custom Duties



Corporate



Mergers and Acquisitions (M&A)



Real Estate



Transactions