

Lenni Hangaard Jensen

Associate, Advokat (Aarhus)



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Practice areas

[Tax](#)

Lenni Hangaard Jensen specialises in tax law.

Lenni finds solutions to complex challenges within a broad spectrum of tax law issues, including corporation tax, personal tax, international tax law, transfer pricing, and general commercial law.

Also, Lenni fulfils the role as Kromann Reumert's tax law knowledge ambassador, which means that he is responsible for strengthening internal and external sharing of tax law knowledge and for optimising work flows and procedures in cases involving tax law.

In addition to his work as an attorney, Lenni is a PhD student at Aarhus University, lecturing and researching on tax law.

Finally, Lenni is the author and co-author of a number of professional articles on tax law issues, both in Danish and international journals.

Background

Career

- PhD student, Aarhus University, 2022-
- Kromann Reumert, 2020-
- TVC Law Firm, 2020
- Kromann Reumert, 2016-2020
- Deloitte, 2015-2016

Education

- Admitted to practise law, 2022
- Master of Laws (cand. jur.), Aarhus University, 2019

Languages

- English

Activities

- Member of the International Fiscal Association (IFA)

Publications

Lenni is author and co-author of a number of tax law articles, including:

- Beneficial Ownership: Final Judgments in the "Danish Cases", Juni 2023
- Danish Tax Treatment of American Depositary Receipts, Tax Notes International, May 2023
- Beneficial Ownership: Final Judgments in the "Danish Cases" - Dividends, Orbitax, March 2023
- Transfer pricing: No deemed interest on royalties not paid due to currency restrictions, International Tax Rapport, December 2021
- Tinglysningsafgift ved tilførsel af aktiver mellem selskaber (Registration fees for asset transfers between companies) - SR.2021.271, SR-Skat, September 2021
- Denmark: new practice for setting off branch losses - International Tax Report, June 2021
- Passiv kapitalanbringelse - en kommentar til SKM2020.24.LSR - RR.SM.2020.7 (Passive investment - a comment to

SKM2020.24.LSR - RR.SM.2020.7), Revision & Regnskabsvæsen,
July 2020

- Bevola-sagen - en "revitalisering" af Marks & Spencer-doktrinen
(The Bevola case - "revitalisation" of the Marks & Spencer doctrine)
- SU 2019,2, Skat Udland, April 2019.