# Harri Vehviläinen



Title: Specialist Partner

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Languages: English, Finnish, Swedish

Harri advises our clients in the field of taxation, particularly corporate and international taxation and transfer taxation. He has experience in tax structuring, including related advance ruling proceedings and other implementation assistance, and in assessing tax considerations in various private and public M&A transactions, with a special focus on real estate, private equity, infrastructure, renewable energy, and investment fund transactions. Harri also advises our clients on tax disputes.

# **REFERENCES**

- Counsel to Häggblom & Partners Ltd. and the sellers in the sale of UB Nordic Forest Fund II LP,
  2024
- Counsel to YIT in its renewables business exit, 2023
- Counsel to Metsähallitus in the negotiation of contractual arrangements for the expansion of the Korsnäs offshore wind farm development project, 2023
- Counsel to United Bankers in the acquisition of Taaleri Forest Fund III, 2023
- Counsel to Myrsky Energia in the formation of a 1.8 GW wind power joint venture with CIP, 2023
- Counsel to the offeror consortium in the recommended public cash tender offer for all shares in Caverion, 2022
- Counsel to Slättö in joint venture investment with PEAB, 2022
- Counsel to the offeror consortium in the recommended tender offer for Basware Corporation, 2022
- Finnish counsel to Angel Pond Holdings Corporation, a NYSE listed SPAC, in combination with MariaDB Corporation, 2022
- Counsel to MEAG in its acquisition of a logistics property in Turku, 2022
- Counsel to LähiTapiola in the establishment of a jointly owned forest, 2021
- Counsel to Altia Plc in the merger of Altia Plc and Arcus ASA to form Anora Group, 2021
- Counsel to Green Horizon Renewables a.s. and other minority investors in the sale of the Mikana wind power portfolio, 2021
- Counsel to LähiTapiola in its acquisition of community properties, 2021
- Counsel to SRV in divestment of three residential projects, 2021
- Counsel to Valmet in the merger of Valmet and Neles, 2021
- Counsel to Volati in its acquisition of Pisla Oy from Pisla Group Oy, 2020
- Counsel to the consortium in the recommended public cash tender offer for all shares in Ahlstrom-Munksjö Oyj, 2020

Hannes Snellman

- Counsel to the City of Espoo in a large-scale PPP project regarding implementation of five schools and three daycare centres, 2020
- Counsel in Supreme Administrative Court case confirming equal treatment of a Swedish real estate investor in Finnish taxation, 2019
- Counsel to YIT in the sale of its Nordic paving and mineral aggregates businesses to Peab for EUR 280 million, 2019
- Counsel to Ilmarinen Mutual Pension Insurance Company, Kesko Corporation, Kesko Pension Fund, and Kruunuvuoren Satama Oy in a series of transactions, 2019
- Counsel to Vaaka Partners in its acquisition of NHG, 2018
- Counsel to Skandia Fastigheter in its divestment of a 14,400 sqm of office property in Helsinki to Castellum, 2018
- Counsel to CapMan Infra's investment in Elenia, a leading Finnish electricity network and district heat company, 2018
- Counsel to a client receiving confirmation that despite domestic tax law provisions the treaty dividend participation exemption prevents Finland from taxing a capital repayment from paid-in capital by a US subsidiary
- Counsel to a fund managed by J.P. Morgan Asset Management in its disposal of a 66,680 sqm logistics property in Espoo to a fund managed by Genesta, 2018
- Counsel to Lemminkäinen in the combination of Lemminkäinen and YIT, 2017
- Counsel to J.P. Morgan in the disposal of office property portfolio, 2017
- Counsel to majority sellers in the sale of a majority of shares in Quattro Mikenti Group Oy to Adelis Equity Partners Fund I AB, 2017

#### **RANKINGS**

• "Harri Vehviläinen provides a good service.", Tax, Legal 500, 2023

### MEMBERSHIPS AND POSITIONS OF TRUST

- Member of the Finnish Bar Association
- Member of International Fiscal Association (IFA)
- Member of the Association for Finnish Tax Professionals
- Member of the Association of Finnish Lawyers

#### **PUBLICATIONS**

• Tax advice memorandums and the legal privilege of an attorney's and other tax consultant's clients – analysis of Supreme Administrative Court case 2016:127, Verotus 1/2017, p. 66-80

## EDUCATION AND PROFESSIONAL BACKGROUND

- Specialist Partner, Hannes Snellman, 2022
- Counsel, Hannes Snellman, 2019
- Senior Associate, Hannes Snellman, 2016
- KPMG Oy Ab, 2010-2016
- Master of Laws, University of Helsinki, 2010

