

## **Foundations**

Practice area

Many of the largest Danish companies are owned and controlled by foundations. In addition, foundations play an important social role due to their activities and distributions by supporting studies, research, health, culture and social welfare, etc.

Commercial foundations play a special role in Danish industry as owners of some of the largest and most important companies, including several of the most successful listed companies in Denmark.

The substantial distributions paid out annually by the commercial foundations and the non-commercial foundations as well as foundations' activities have significant social importance for education, research, health, culture and social welfare, etc.

Due to the foundations' great social importance and their special constructions with no owners, the regulation which the foundations must consider is extremely complex. We are proud to assist both commercial and non-commercial foundations navigate the regulation governing foundations, but also the surroundings' constantly growing expectations and demands on the foundations due to their social importance.

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## Cases

Case News

13.10.2023

The National Tax Tribunal reverses the case law of the Danish Tax Agency on additional taxation of foundations' tied-up funds on dissolution

Case News

23.03.2021

Plesner assists LEO Foundation and LEO Pharma in connection with EUR 450 million investment by Nordic Capital

## Our specialists



Louise Juel Dragsbæk Attorney-at-Law, Manager

Mobile +45 24 59 23 50
Direct +45 36 94 15 48
Email ljd@plesner.com



Nicolai Aagaard Attorney-at-Law

Mobile +45 23 65 01 56

Direct +45 36 94 15 04

Email naa@plesner.com



Lars Bunch Attorney-at-Law,Partner

Mobile +45 30 93 71 56

Direct +45 36 94 11 36

Email labu@plesner.com



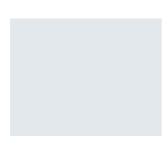
Sara Hanquist Berggren Attorney-at-Law, Director

Mobile +45 30 68 00 93
Direct +45 36 94 12 70
Email shj@plesner.com



Kristina Kristensen Attorney-at-Law

Mobile +45 21 89 96 04 Direct +45 36 94 15 67 Email kri@plesner.com



Hanne Søgaard Hansen Attorney-at-Law

Mobile +45 30 93 71 17 Direct +45 36 94 13 75

has@plesner.com

Email



Christian Th. Kjølbye Attorney-at-Law (H), Partner, LL. M.

Mobile +45 29 99 30 55
Direct +45 36 94 12 63
Email ctk@plesner.com

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