

**BORENIUS**

## Einari Karhu

Partner, Helsinki

☎ Tel. +358 20 713 3488

📱 Mob. +358 50 377 1036

✉ einari.karhu@borenius.com



Einari advises clients on corporate tax issues with extensive experience in international and EU tax matters, M&A structuring, and complex domestic and cross-border tax litigation. He has particular expertise in tax matters relating to financial institutions and financial sector clients, including withholding taxation issues.

Einari has been involved in several major tax disputes regarding transfer pricing and international tax planning, as well as IPOs and other public financing transactions. He regularly advises issuers and underwriters on tax matters related to capital markets transactions, with significant experience serving financial institutions on complex tax structuring and compliance matters.

Prior to joining Borenius, Einari worked as a Senior Officer at the Tax Department of the Ministry of Finance, where he focused on international tax matters, tax treaties, and EU tax law, gaining valuable insight into regulatory frameworks affecting corporate and international taxation.

Einari is a member of the Finnish Tax Advisors' Association and the International Fiscal Association. In addition to his law degree, Einari has received a Master's Degree in Economics from the Helsinki School of Economics.

## Rankings

### Chambers Europe

- Tax
-

### **Chambers Europe**

*“Analytical and structured approach, as well as his calm manner in handling complex tax questions.”*

*“Straightforward.”*

*“His interest is on the company benefits.”*

*“He is analytical, sees the bigger picture and understands the client’s unique circumstances.”*

*“He is very knowledgeable about the tax areas.”*

## **The Legal 500**

- Tax

---

### **Legal 500**

*“Einari Karhu is a fantastic professional, capable in dealing with very sophisticated cross-border transactions.”*

*“One of the best tax lawyers in Finland.”*

## **International Tax Review, World Tax (Tax Controversy)**

- Highly Regarded
- Leading Advisor

## **Lexology Index**

- Corporate Tax – Advisory

## **Selected References**

- Advised Thoma Bravo on tax matters related to its acquisition of Thinking Portfolio
- Advised InfraRed Capital Partners on tax matters related its investment in Voltan Lähienenergia
- Advised Lifeline SPAC I on tax matters related to the de-spac transaction with Canatu
- Advised TA Associates on tax matters related to its acquisition of Epassi

- Advised a consortium of 27 Finnish multinationals in connection with withholding tax disputes related to claimed dividend stripping arrangements
- Advised various multinationals on complex transfer pricing and tax avoidance disputes in the Supreme Administrative Court
- Advised leading US-based asset management companies in connection with withholding tax disputes
- Advised Suzano, a leading pulp and paper company, on the structuring of Finnish activities

## Career

- Partner, Borenus, 2018–
- Specialist Partner, Borenus, 2014–2017
- Senior Associate, Borenus, 2012–2014
- Associate, Borenus, 2008–2011
- Senior Officer, Ministry of Finance, Tax Department, 2004–2008
- Revenue Officer, Regional Tax Office, Corporate Tax Office, 2003–2004

## Education

- Bar Admission, 2010, Helsinki, Finland
- Master of Laws, 2004, University of Helsinki, Finland
- Master of Science in Economics, 2008, Helsinki School of Economics, Finland

## Languages

- Finnish, Swedish, English, French