




## Edvinas Lenkauskas

### Partner

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Tax-law advisor focusing on tax litigation, tax planning, and international trade disputes

### Experience

Edvinas Lenkauskas, the co-head of Motieka & Audzevičius's Tax Disputes team, has more than 12 years of experience in tax litigation and tax structuring. He advises major corporates and high net-worth individuals on complex transactions, focusing particularly on direct-taxation, VAT, and transfer-pricing issues.

Edvinas focuses on tax structuring in foreign jurisdictions such as Malta, Cyprus, the UAE, Hong Kong, Netherlands, the US, the UK, and Estonia, and on helping businesses to make fair use of the most attractive tax options.

Edvinas is also a highly qualified tax-dispute expert and tax litigator, with significant experience at both the domestic and international level (including the Court of Justice of the European Union and

the European Commission). His most notable victories against tax authorities include:

- A dispute worth more than EUR 3 million in calculated VAT related to triangulation and “safety net” provisions
- negotiations with tax authorities in which they backed away from a previous demand that his client pay more than EUR 2.7 million in calculated taxes
- A dispute worth over EUR 800,000 in calculated personal income tax which resulted in his client receiving more than EUR 180,000 from the tax authorities in compensation.

Over the course of his career, Edvinas has saved his clients more than EUR 16 million in unlawfully calculated taxes.

In recent years, his clients include such prominent companies as Allianz, PGNiG, Hostinger, Eneba, Bankera, Orbio World, MailerLite, Kesko Senukai Digital, Linas Agro, Boslita, YNOT Media, Orion Securities, Brolis Semiconductors, Finbee, Ecso, and Turing College, among many others.

Edvinas participates in many business and tax-related conferences as a speaker, and he communicates frequently with Lithuania’s State Tax Inspectorate in order to improve official commentaries on Lithuanian tax laws (such as the drafting of the commentary on substance requirements for holding companies, in which he participated).

Edvinas is highly experienced in the food, e-commerce, technology, affiliate-marketing, and fintech industries, among others. He is recognised by Legal 500 as a ‘rising star’ and is identified as an innovative lawyer with a strong client base in digital marketing and e-commerce.

Working languages: English, Lithuanian

## **Education and Memberships**

Maastricht University, LL.M. in International and European Tax Law

Radboud University, Exchange studies

Mykolas Romeris University, LL.B.

### **Member of:**

Lithuanian Bar Association

## **Practice highlights**

## **2023**

- Sale of shares in e-commerce company trading jewellery, crystals and other beauty products

## **2022**

- Ekomlita and YNOT Media joins forces to establish as a global e-commerce player Orbio World

## **2021**

- Represented a wholesaler in the tax dispute regarding VAT triangulation and “safety net” provision
- Successfully defended gambling organizer’s position in the Supreme Administrative Court
- Hostinger attracts investors from Germany and aims for expansion

## **2020**

- Successfully represented the client in a dispute regarding customs duties
- Successfully represented gambling organizer in the dispute with the regulator
- Advised casino regarding gambling tax during the COVID-19 quarantine
- Victory against tax authorities regarding transfer pricing issues
- Represented customs brokerage company before Supreme Administrative Court
- Advised leading digital marketing company on business expansion

## **2019**

- Represented a renewable energy company in the white-collar crime case
- Victory against tax authorities regarding application of the GAAR
- Advised e-commerce company regarding permanent establishment
- Assisted in a strategic acquisition by YNOT Media
- Victory against tax authorities regarding VAT

- Victory against tax authorities regarding dual residency

## **2018**

- Represented rapeseed oil manufacturer in a tax dispute
- Represented one of the biggest used cars sellers in a tax dispute
- Tax dispute regarding low interest rate
- Advised a digital advertising agency on business restructuring in a tax efficient way

## **2017**

- Contributed to the official commentary of law on CIT regarding substance of holding companies
- Consulted Skycop.com on tax matters
- Represented a client before the European Commission regarding tax matters
- Advised holding company on tax issues
- Victory before the Supreme Court of Lithuania
- Victory against tax authorities regarding EUR 3 million taxes

## **2016**

- One of the biggest tax disputes
- Successfully represented a private investor in a tax investigation
- Dispute before the Supreme Court of Lithuania

## **2015**

- European Commission complaint regarding tax dispute
- Advised a large multinational law firm with 26 offices worldwide
- Advised the client in a tax dispute

## **2014**

- Complaint to European Commission regarding depositors' interest