
Date: Tuesday, May 1, 2018
Time: 12:30 p.m.–2:00 p.m.
(A light lunch will be served at 12:15 p.m.)
Location: New York Law School, W400
185 West Broadway, New York, NY 10013
RSVP: www.nyls.edu/taxlawrsvp
CLE: 1.5 credits in Areas of Professional Practice
(NY transitional and nontransitional)
Contact: ashley.oliver@nyls.edu • 212.431.2147

The program will discuss the selection of a business entity and the application of tax treaties from both a French and a U.S. perspective. It will also include a hypothetical transaction whereby a French individual wants to set up a new business in the United States to export goods.

This program is free of charge and registration is required.
Partnerships:

French domestic and international tax law perspective
Introduction
Introduction

French distinction between corporations and partnerships

- Two tax and legal approaches of partnerships coexist:
  - **Common law**: partnerships do not have necessarily legal personality
  - **Civil law**: partnerships are usually a legal entity separate from their partners’ legal personality
- French (civil law) distinction (subject to some exceptions):
  - **Partnerships** ("sociétés de personnes")
  - ** Corporations** ("sociétés de capitaux")

<table>
<thead>
<tr>
<th>PARTNERSHIPS</th>
<th>CORPORATIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>LEGAL</strong></td>
<td><strong>LEGAL</strong></td>
</tr>
<tr>
<td>• Partners’ person is fundamental (intuitu personae)</td>
<td>• Capital contribution is fundamental</td>
</tr>
<tr>
<td>• Shares are not freely transferable</td>
<td>• Shares are freely transferable</td>
</tr>
<tr>
<td>• Partners liabilities are unlimited</td>
<td>• Partners liabilities are limited</td>
</tr>
<tr>
<td><strong>TAX</strong></td>
<td><strong>TAX</strong></td>
</tr>
<tr>
<td>• Partners are liable to CIT following the French concept of “semi-transparency”</td>
<td>• Corporations liable to CIT</td>
</tr>
</tbody>
</table>

- Most of French partnerships may opt for the corporate taxation regime and become taxpayers. Conversely, some corporations may opt, under some conditions, for the partnership regime.
French concept of semi-transparency

- French concept of “semi-transparency”: partnerships are not as such taxpayers, but are tax “subjects”

1. Tax base is determined at the level of the partnership
   - Tax base determination rules depend on the tax status of the partners and the activity of the partnerships

2. Taxable results so determined is deemed to be attributed to the partners up to the proportion of their shares held in the partnership.

3. Each partner is liable to tax on the results allocated
   - The partners can in some circumstances offset the tax losses generated by the partnership against their own income
French tax treatment raises several issues, specially in a cross-border context:

- Applicability of a DTT
- Characterization and treatment of flows
- Tax consequences (e.g. location of the partnership, location of the partners)

Risks of double taxation or double non taxation
Introduction

Agenda

1 – The treatment of French partnerships
  1.1 – French domestic rules and territoriality principle
  1.2 – Application of Double Tax Treaties to French partnerships

2 – The treatment of foreign partnerships
  2.1 – Treatment of French source income from a French perspective
  2.2 – Treatment of foreign source income through a foreign partnership
1- The treatment of French partnerships
1- The treatment of a French partnership

**Issues considering taxation of non resident partner of a French partnership**

- These questions revolve around the determination of the applicable DTT:
  - The DTT between France and the State of source of the income
  - The DTT between France and the State of residence of the partners
- Some issues have been solved by the *Conseil d’Etat* but others remain unsolved
1.1- Domestic rules and territoriality principle
1- The Treatment of French partnerships

1.1- Domestic rules and territoriality principle

• **OECD Position:**
  - OECD position: DTT does not apply to partnerships but may be, in some circumstances, applicable to partners

• **French position:**
  - Profits generated by French partnerships are taxed in France at the level of its members whether the partners are residents or not
  - No PE in France (*Conseil d’Etat, Société Kingroup Inc. case*)
  - In a DTT context: the *Conseil d’Etat (Quality Invest case)* considers that the French partnership is a resident in light of the DTT
  - Only French partnerships can benefit from treaty provisions
1.2- Application of DTT to French partnerships
1- The treatment of French partnerships

1.2- Application of DTT to French partnerships

- **Inflows:**
  - **Active income realized in France:**
    - Taxable in France, in the hand of the partner, whether it is a French resident or not
  - **Passive income:**
    - Taxable in France whether the partner is a French resident or not
    - Tax credits? Problem unsolved at this stage. Arguably, if France considers French partnerships as residents, a tax credit should be granted
1- The treatment of French partnerships

1.2- Application of DTT to French partnerships

- **The France/US DTT example** (considering the US as the State of source)
  - **Withholding tax:**
    - French resident partners of a French partnership: The DTT is applicable (US withholding tax might be applicable)
    - Foreign partners of a French partnership can not benefit, as such, from the France/US DTT provisions
  - **Taxation:**
    - France retains the right to tax the profits of the partnership whether or not the partners are residents in France
    - US partners of a French partnership are taxed in France
  - **Tax credit:**
    - France only grants a tax credit for withholding tax levied by the US for French resident members of a French partnership
    - Double taxation might occur for foreign partners of a French partnership
1.2- Application of DTT to French partnerships

• **Outflows:**
  • If the partnership is *explicitly considered as a resident* by the DTT:
    o Provisions on each income category fully apply
  • If the DTT is *not explicit*: the solution remains unclear. Two possibilities:
    o France might apply the withholding tax based on domestic law; or
    o Such withholding tax might be reduced by the application of the DTT. This approach seems sustainable in light of the *Quality invest* and *Kingroup case.*
2-French treatment of foreign partnerships
2- French treatment of foreign partnerships

**Issues considering taxation of foreign partnerships in France**

- These questions revolve around the determination of the applicable DTT:
  - The DTT between France and the State of residence of the partnership
  - The DTT between France and the State of residence of the partners
- French case law have had a significant impact on that matter over the years and lots of situations seem to be settled now.
- Two issues regarding characterization of foreign partnerships have to be considered:
  - Treatment of French source income from a French perspective
  - Treatment of foreign source income through a foreign partnership
2.1- Treatment of French source income from a French perspective
The DTT does not contain any provision dealing with partnerships:

Jurisprudence

- The *Conseil d’Etat (Diebold Courtage case of 1999)* resolved the question of the treatment of French passive income
- A partnership located in the Netherlands received royalties from a French company
- The Court analyzed the characteristics of the Dutch partnership:
  - Transparent for both legal and tax purposes
  - The partners were residents of the NL
- Ruling: the DTT between France and the Netherlands is applicable to the partners of the Dutch partnership
2.1 – *Treatment of income from a French perspective*

The DTT does not contain any provision dealing with partnerships:

Tax authorities’ position

- Full transparency:
  - The partnership is located in a State that has a DTT with France
  - The partners are residents of a State that has a DTT with France
  - The income is considered as the partners’ income by both the partnership and the partners’ States
  - The partners are transparent entities

- Consequence: The DTT with the partners is applicable
The DTT contains provisions dealing with partnerships (the France/US DTT example):

- **Active income**: France has no right to tax the profits generated at the level of the partnership.
- **Exception**: the partnership has a PE in France.
- **Passive income**: application of the FR/US DTT in proportion to the partner’s share in the partnership.
2- French treatment of foreign partnerships

2.1 – Treatment of income from a French perspective

The DTT contains provisions dealing with partnerships (the France/US DTT example):

- The FR/US DTT does not cover situations where the partners are not US resident
- The treatment depends on its characterization from a French perspective:
  - Opacity: No DTT applicable (i.e. French domestic WHT)
  - Transparency: the DTT between France and the State of residence of the partners should apply provided that the FTA’s conditions are fulfilled
2.2- Treatment of foreign source income through a foreign partnership
2.2- Treatment of income through a foreign partnership

Applicability of the DTT

- The applicability of the DTT depends on the State of source characterization of the partnership

Taxation

- The DTT does not contain provisions dealing with partnership:
  - The partnership could be considered as a PE
  - Passive income paid to a partnership should be included in the partnership’s taxable base as active income
  - Art 7 (OECD model): taxation in both the State of residence and the State of source
  - French Tax Code: Exemption (territoriality principle)
French Co argument:

- In the *Artemis case* of 2014, the *Conseil d’Etat* had to rule whether or not the French participation exemption regime was applicable to a partnership.
- According to the French Co, the dividends are directly apprehended by the partners (i.e. the full transparency of the general partnership should apply).
- The French Co claimed the benefit of the French participation exemption regime as a result of its indirect holding in the US Co.
2.2- Treatment of passive income through a foreign partnership

The Court’s ruling:

• The Conseil d’État refused the application of the regime:
  • The regime is only applicable to direct holdings
  • General partnerships have a legal personality separated from their partners
  • The partnership is not subject to CIT in the US and must be considered, from a French perspective, as a “société de personnes”
  • The only purpose of the DTT is to allocate the right to tax
  • What if the partnership was a LP, a LLP or, a “flow through entity”?
Conclusion
Conclusion

• The French tax treatment of partnerships (whether they are French or not) remains unclear on a number of issues
• Difficulties regarding the semi-transparency of partnerships (i.e. from a French perspective) are still relevant
• The complexity of the topic and the few cases ruled every year by the French administrative Courts does not help clarifying the situation
• Some French authors advocate for a change towards full transparency of partnerships
Any questions?

THANK YOU FOR YOUR WARM WELCOME!
France and the U.S.: Tax Law Perspectives on Choice of Entity in Light of U.S. Tax Reform
Introduction

P.L. 115-97, informally known as The Tax Cuts and Jobs Act of 2017 (TCJA) makes choice of entity for investing in the U.S. much more complex for foreign persons.
Hypothetical: Gilbert du Motier Electric Automobiles

• Gilbert du Motier (Gilbert) is a French National who would like to begin mass production of an electric powered, bulletproof, armor-plated sports car (the “Marquis”) that will go from 0 to 600 mph in 3 seconds and be able to drive from New York to California on a single charge!

• Gilbert wants to manufacture the “Marquis” sports car in the U.S. to be sold both within the U.S. as well as exported abroad.

• Gilbert has approached his tax lawyer and has asked him what would be the best tax efficient structure, especially considering the changes to the U.S. tax law made by P.L. 115-97 (Informally known as the Tax Cuts and Jobs Act.)
Factors to Consider

- Choice of Entity
  - Sole proprietorship; Limited Liability Company (LLC); Partnership; Limited Partnership; S Corporation

- Gilbert’s intention on becoming a U.S. Resident or Citizen for Tax Purposes

- Gilbert’s intention to retain the earnings of the company or currently distribute out the profits to shareholders and members

- Length of Time Gilbert intends to hold and operate the business versus taking it public and cashing out

- Home Country Tax Considerations
  - No tax planning should be undertaken without considering the home country taxation and local counsel must be consulted

Limitation of Benefits (Article 30). Critical to ascertain whether taxpayer is eligible for treaty benefits.

Business Profits (Article 7). Profits shall be only taxable in the contracting state in which the enterprise is located unless the enterprise has a “permanent establishment” (PE), as defined in the treaty, in the other contracting state and such taxable profits are limited to the extent of their attribution to the PE.

PE (Article 5). PE is defined under Article 5; it is likely that Gilbert will have a PE in the U.S. if he has a manufacturing facility in the U.S.

Dividends (Article 10). For dividends paid by a company that is a resident of the U.S. to a beneficial owner resident of France, the dividend tax rate shall not exceed:

- 5% if the French beneficial owner is a company that owns directly at least 10% of the voting stock of the U.S. company paying the dividend; or,
- 15% in other cases (see U.S.-France Treaty Article 10 §2(a) & (b)).
- Branch Profits Tax (BPT), if applicable, are imposed at the same rates

Article 11 provides for no withholding on interest payments between U.S. and France.

Article 12 provides for no withholding on royalty payments between U.S. and France.
CHOICE OF ENTITY

Entity Classification Implications for Domestic and Foreign Business Entities
Check the Box?

For U.S. Federal Tax Purposes, eligible entities (which are business entities, whether foreign or domestic) can often decide to be taxed as one of the following:

– Corporation (“C” Corporation)
– Partnership (For 2 or more owners)
– Disregarded Entity (Sole Proprietorship, Single Member LLC)
# Form 8832

**Part I  Election Information (Continued)**

## 6 Type of entity (see instructions):

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
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<tbody>
<tr>
<td>a</td>
<td>A domestic eligible entity electing to be classified as an association taxable as a corporation.</td>
</tr>
<tr>
<td>b</td>
<td>A domestic eligible entity electing to be classified as a partnership.</td>
</tr>
<tr>
<td>c</td>
<td>A domestic eligible entity with a single owner electing to be disregarded as a separate entity.</td>
</tr>
<tr>
<td>d</td>
<td>A foreign eligible entity electing to be classified as an association taxable as a corporation.</td>
</tr>
<tr>
<td>e</td>
<td>A foreign eligible entity electing to be classified as a partnership.</td>
</tr>
<tr>
<td>f</td>
<td>A foreign eligible entity with a single owner electing to be disregarded as a separate entity.</td>
</tr>
</tbody>
</table>

## 7 If the eligible entity is created or organized in a foreign jurisdiction, provide the foreign country of organization:

<table>
<thead>
<tr>
<th>Country of Organization</th>
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## 8 Election is to be effective beginning (month, day, year) (see instructions):

<table>
<thead>
<tr>
<th>Month</th>
<th>Day</th>
<th>Year</th>
</tr>
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## 9 Name and title of contact person whom the IRS may call for more information

<table>
<thead>
<tr>
<th>Name and Title</th>
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## 10 Contact person’s telephone number

<table>
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<th>Telephone Number</th>
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Entity Classifications on Form 8832

- Domestic Corporation
- Domestic Partnership
- Domestic Disregarded Entity
- Foreign Corporation
- Foreign Partnership
- Foreign Disregarded Entity
Domestic or Foreign Entity?

- A business entity is domestic if it is created in the United States.
- A foreign eligible entity is not created or organized in the U.S.
Relevant Definitions Under U.S Tax Law

- Business Entities (Treas. Reg. §301.7701-2)
- Only *Societe Anonyme* (SA) is considered a corporation for U.S. tax purposes (see Treas. Reg. §301.7701-2(b)(8))
- Other French entities, *e.g.* S.A.R.L. are not treated as a corporation for U.S tax purposes
Tax Characteristics: C Corporation

• “Double Taxation” at Federal Level
• Corporate level tax – now 21%
• Shareholders report and pay tax on dividends they receive – 20% (plus 3.8% Medicare Tax, if applicable)
• Warning: Amounts accumulated to exceed the needs of the business are subject to possible accumulated earnings tax (AET) or personal holding tax (PHT) – additional 20% penalty tax. See IRC § 531 – 541.
• State and Local Tax Considerations
Tax Characteristics: Partnership

• Pass through taxation – no tax paid at the partnership level, only at the individual partner level.

• State and Local Tax Considerations
QUALIFIED BUSINESS INCOME DEDUCTION

IRC §199A
Qualified Business Income (QBI) Deduction

- QBI income is income, which will reduce the maximum tax rate from 37% to 29.4%
- QBI is the net amount of qualified items of income, gain, deduction, and loss with respect to any qualified trade or business of the taxpayer.
- Qualified items are effectively connected with the conduct of a trade or business within the United States.
Qualified Trade or Business (QTB)

A QTB is any trade or business other than a specified service trade or business (SSTB) or the trade or business of performing services as an employee.
Qualified Property

Qualified property is tangible property subject to the depreciation deduction held and used by a QTB at the close of the taxable year, for the production of QBI and its depreciable period has not ended at the end of the taxable year.
Computation of QBI

- The deductible amount for each QTB is

  The lesser of

  20% of the taxpayers QBI from his QTB

  OR

  The greater of
  50% of W-2 wages paid to employees of the QTB

  OR

  The sum of 25% of W-2 wages plus 2.5% of the unadjusted basis of qualified property
Illustration

Gilbert is the sole owner of a business which manufactures electric powered sports cars for sale. The business has employees and pays a total of $200,000 in wages. The business has income of $800,000 in 2018. The qualified business property used in the business has an unadjusted basis of $200,000 immediately after acquisition and a depreciable life greater than fifteen years. Gilbert’s total taxable income for 2018 is $1,000,000. Gilbert’s deduction is computed as follows:
Computation

• The lesser of 20% of QBI ($1,000,000 x 20%) = $200,000

OR

• The greater between 50% of W-2 wages $200,000 x 50% = $100,000

AND

• And 25% of the W-2 wages $200,000 x 25% = $50,000 + 2.5% of the unadjusted basis of the qualified property $200,000 x 2.5% = $5,000 = $55,000

• Gilbert gets $100,000 QBI deduction (50% of W-2 wages)
Specified Service Trade or Business

- SSTB applies to persons who practice a consulting service or profession in health, law, accounting, actuarial science, performing arts, consulting, athletics, financial services, brokerage services and any trade or business where the principal asset is the reputation or skill of one or more of its employees.
- Notably, architects and engineers are not included in the definition of SSTB and therefore qualify for the reduced rate of tax.
- Service businesses consisting of investing and investment management trading or dealing in securities, partnership interests or commodities are also SSTB.
Exception for SSTB

• Where the taxable income of the SSTB taxpayer does not exceed the threshold amount ($157,500 for taxpayer filing single and $315,000 for taxpayer filing married), the full 20% QBI deduction can be claimed.

• If the taxable income threshold is exceeded but is still within $50,000 ($100,000 in the case of a joint return), the benefit given will be clawed back on a ratable basis (using a formula).

• Where the taxable income exceeds both the threshold and the clawback, then there is no QBI deduction.
QBI Application to Specified Agricultural/Horticultural Cooperative

• Specified agricultural or horticultural cooperative is allowed a deduction on its qualified production activities income.

• A specified agricultural or horticultural cooperative is engaged in the manufacturing, production, growth, extraction or marketing of any agricultural or horticultural product.
Summary

- QBI is defined in IRC §199A.
- QBI deduction of 20% applies to qualified trade or businesses other than corporations.
- QBI does not apply to specified service trade or business unless the taxable income is below the threshold and its clawback exception.
- QBI applies to the taxpayer and not the business.
- Specified agricultural or horticultural cooperative qualify for QBI deduction.
Recommendations to Gilbert

Gilbert should create a French Corporation which in turn should create a U.S. C Corporation. The structure would:

• Protect Gilbert from extensive U.S. reporting requirements;

• Allow both entities to benefit from the U.S-France income tax treaty; and

• Subject Gilbert to a maximum tax rate, 21% on corporate income and 5% withholding tax rate on dividends to the French Corporation.
Appendix

SSTB Examples

• Example 1-SSTB exception within the threshold
• Example 2-SSTB exception exceeding the threshold but within the clawback provision
Example 1

Gilbert, a taxpayer filing single, is the single member of G L.L.C., a manufacturer of electric sports cars. G L.L.C. employs two individuals and pays total wages of $30,000. G L.L.C. has ordinary taxable income of $150,000, and the qualified property used in its business has an unadjusted basis of $20,000. Gilbert’s threshold amount is $157,500 so Gilbert’s income is below the threshold, and he is entitled to a deduction computed as follows:
Computation

20% QBI Deduction: 20% of the $150,00 taxable income attributable to the QBI of S L.L.C. = $30,000

50% of the $30,000 of W-2 wages = $15,000

25% of the $30,000 of W-2 wages ($7,500) + 2.5% of the unadjusted basis of property ($500) = $8,000

Gilbert is entitled to a deduction of $30,000 because his income is below the threshold, the full 20% QBI deduction is applied without regard to the W-2 wages.
Example 2

Assume that Gilbert now has taxable income of $200,000, paid W-2 wages of $30,000 and has qualified property with unadjusted basis of $20,000.

Gilbert’s threshold amount is $157,500, plus the clawback exception of $50,000 will increase the limit to $207,500 (i.e., $157,500 + $50,000). Gilbert’s income is within the clawback exception and is entitled to a deduction computed as follows:

- 20% of QBI $200,000. = $40,000
- 50% of the $30,000 of W-2 wages = $15,000
- 25% of the $50,000 of W-2 wages ($7,500) plus 2.5% of the unadjusted basis of property ($500) = $8,000
Clawback Formula

\[
\left( \text{Tentative Q.B.I. Deduction} - \text{First or Second Ceiling} \right) \times \frac{\text{Taxable Income} - \$157,500}{\$50,000}
\]
Computation

Gilbert would have been entitled to a deduction of $40,000 had the total taxable income on his tax return been under $157,500. However, because his total taxable income exceeds the threshold but not the $50,000 clawback exception, his deduction is equal to $15,000 (50% of the W-2 wages) plus a portion of the $25,000 difference between the $40,000 QBI Deduction and the $15,000 (50% of W-2 wages).

Gilbert’s total taxable income exceeds the threshold amount by $42,500 (i.e., $200,000 - $157,500). Applying the formula described above, the $25,000 benefit for being under the threshold is multiplied by a fraction to determine the clawback:

$$25,000 \times \left(\frac{42,500}{50,000}\right) = \$21,250$$

The remainder of $3,750 ($25,000 - $21,250) is added to $15,000, and the deduction for Gilbert under the clawback exception is $18,750.
Biographies:
Program
Moderators
Professor Alan I. Appel

Professor Alan I. Appel specializes in international and domestic tax planning. He is on the Board of Advisors for the Journal of International Taxation and the Journal of Taxation and Regulation of Financial Institutions. He was formerly Council Director for the International Tax Committees as well as the Chair of the U.S. Activities of Foreigners and Tax Treaties Committee of the American Bar Association Section of Taxation. Professor Appel holds a J.D. from New York Law School and an L.L.M. from New York University. At New York Law School, he is the Director of the International Tax Program. He teaches courses in International Tax, Corporate Tax, and Federal Income Tax. Prior to joining New York Law School, he spent 13 years in the New York office of Bryan Cave LLP.
Summary
N/A

Experience
Avocat Fiscaliste at Carcreff, Société d'Avocats
février 2013 - Present
Conseils en matière de restructuration d'entreprise (fusion/TUP, transfert de déficits, cession de fonds ou titres...)

Conseils en matière de gestion patrimoniale et/ou de transmission d'entreprise (déclarations IR/ISF, donations, pacte Dutreil...)

Suivi des contentieux fiscaux (assistance lors de vérification de comptabilité, réponse à notification, saisine de commissions, réclamation contentieuse, saisine des tribunaux...)

Analyse des opportunités fiscales et recherche de pistes d'optimisation en France et à l'international

Chargé d'enseignements at Université de Rennes I
septembre 2012 - Present
Master 2 Droit Fiscal des Affaires – Chargé d'enseignements en Gestion Financière
Master 2 Droit Fiscal des Affaires – Jury d'admission
Master 1 Droit des affaires – Chargé de TD de fiscalité

Tax & Legal Manager at Siradel
mars 2010 - janvier 2013 (2 ans 11 mois)
Suivi des formalités juridiques et fiscales
Conseils juridiques et fiscaux en matière de restructuration et d'implantation internationale
Suivi des contentieux juridiques et fiscaux
Conseils juridiques et fiscaux aux dirigeants

Fiscaliste at PwC Société d'Avocats
octobre 2006 - février 2010 (3 ans 5 mois)
Département Tax Legal Services/ Financial Services – Secteur Banque Assurance et Immobilier
Conseils juridiques et fiscaux en restructurations/refinancement et en gestion d'actifs mobiliers/immobiliers
Planification et suivi des formalités fiscales (IS, TVA, CET, intégration fiscale, restructurations, etc.)
Gestion des contrôles fiscaux et contentieux en France et à l'international

Stagiaire at PwC Société d'Avocats
mai 2006 - septembre 2006 (5 mois)
Département Tax Legal Services/Financial Services – Secteur Banque Assurance et Immobilier

Education
Université de Rennes I
Master 2 (M2), Droit fiscal des affaires, 2005 - 2006
Emmanuel Raingeard de la Blétière
Associate Professor, Partner at PwC Société d'avocats

Summary
N/A

Experience
Partner
July 2016 - Present
In charge of the EU tax practice
Dealing mostly with EU and international tax law issues
Member of:
- the Technical Committee of PwC Société d'avocats
- the EUDTG Technical Committee of PwC
- the SAWG (State Aid Working Group) of PwC

Associate Professor of Tax law (with tenure) / Maître de conférences
September 2011 - Present
Lecturing French Tax law, International tax law, European tax law

Lecturing in several universities in France (e.g. University Paris-Dauphine IX) and in Europe (e.g. Leiden)

Author of numerous articles in international tax law and EU tax law (see below) and speaker in several tax conferences in France and within the EU

Of Counsel at PwC Société d'avocats
September 2011 - Present
In charge of the EU tax practice
Dealing mostly with EU and international tax law issues
Member of:
- the Technical Committee of Landwell & Associés
- the EUDTG Technical Committee of PwC (EU level)
- the SAWG (State Aid Working Group) of PwC (EU level)

International tax expert
January 2014 - Present
Expert witness in a Court case in Thailand
Training in international tax law

Director
January 2008 - August 2011 (3 years 8 months)

Tax at ArcelorMittal
April 2002 - July 2007 (5 years 4 months)
- Arcelor Mittal Group: “Regional Tax Director Asia-Pacific & Middle East”

Education
University of Paris I: Panthéon-Sorbonne
Ph. D, Tax law, 2001 - 2008
Queen Mary University of London
LLM, Tax, 2000 - 2001
Université Paris Dauphine
DESS 211, Tax, 1999 - 2000
Université Panthéon Assas (Paris II)
Law, 1995 - 1999
Student Presenters

From University de Rennes- Law School, France:

Clément Balavoine
Mathilde Blandino
Romain Bureau
Nicolas Busin
Maxime Carron de la Carrière
Sixtine Cotton
Baptiste Courtois
Camille Eveno
Johanna Lecomte
Maeva Lecuyer
Jean-Baptiste Levallois
Pierre Mingasson
Matthieu Mraizika

From New York Law School, U.S.:

James Burrell ’05, LL.M. in Taxation 2018 (candidate)
Omotomilola Oguntunde, LL.M. in Taxation 2018 (candidate)
John O’Sullivan, J.D. 2019 (candidate)