



## Fanny Combourieu

**Partner**

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Fanny Combourieu has over 20 years of experience in tax, particularly of private equity transactions, acquisitions and disposals of companies, restructurings, real estate investments and real estate funds structuring.

Fanny has vast experience in all areas of personal tax for high-net-worth individuals, in particular regarding their real estate investments in France. She also has extensive experience in tax audits and litigation.

Fanny's clients include private equity and real estate funds, banks, financial institutions, corporates, family offices and high-net-worth individuals.

### LANGUAGES SPOKEN

- French
- English

### EXPERIENCE

Fanny has worked on the tax structuring for numerous private equity funds such as:

- Eurazeo PME: acquisition (and sale if applicable) of Flexitallic group (FDS), Dessange, MSH, Vignal
- Astorg Partners: acquisition (and sale if applicable) of Webhelp, Photonis, Gras Savoye, Microconnections, Kerneos
- Lion Capital: acquisition of Picard and Afflelou
- Omnes Capital: acquisition and sale of Exclusive Network
- Chequers: acquisition of Cenexi
- 21 Centrale Partners: acquisition of Oberthur
- Ardian: acquisition and sale of Unipex
- IK Partners: acquisition of Trigo
- Azulis: acquisition of Saveur, Lampe Berger, GOA/Finag

### RELATED SERVICES

- Tax
- Private Equity

### RELATED SECTORS

- Financial Services
- Real Estate

### LANGUAGES SPOKEN

French English

- Bridgepoint: Medi-Partenaires

## CREDENTIALS

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### Professional Qualifications

- Avocat admitted to the Paris Bar

### Prior Experience

Before joining DLA Piper, Fanny was a partner at several high-profile international firms, based in Paris.

### Recognitions

Fanny has built an outstanding reputation in the industry and is ranked by *Chambers & Partners Global*:

- She is referred to as "efficient and solution-driven" (*Chambers 2016*)
- Clients say Fanny is "very smart on the tax aspects and a good strategist" (*Chambers 2014*)
- Peers applaud Fanny's "professional attitude, pleasant working style and excellent client rapport" (*Chambers 2012*)

Fanny is also recommended as an expert in corporate tax in France in *Who's Who Legal*.

### Education

- Université Paris-Sud Postgraduate Studies (DESS), International Tax Law, 1994 - 1995
- HEC Paris, Major in Tax and Law, 1992 - 1995

## INSIGHTS

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### Publications

#### **New French digital tax under discussion**

25 MAR 2019

France is preparing to impose a 3 percent digital tax on companies with digital global turnover of more than €750 million and digital turnover of more than €25 million in France. The corresponding bill also delays to 2020 the reduction of corporate income tax (CIT) for large companies.

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#### **Beyond real estate, other highlights of the new Luxembourg-France tax treaty**

6 APR 2018

The real estate sector was the most immediately impacted by the new Luxembourg-France tax treaty, as we highlighted in our latest alert memorandum.

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#### **Revision of the Luxembourg-France tax treaty: a major impact on the structuring of French real estate investments**

21 MAR 2018

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The revised version of the new Luxembourg-France tax treaty was released today, and as expected, it has a significant impact on dividends distributed by French OPCIs.

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## NEWS

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### DLA Piper strengthens tax offering in Luxembourg with partner hire

2 JAN 2019

DLA Piper today announces the appointment of Jacques Wantz as a partner in its Tax practice, based in Luxembourg. He will be joined by associate Emre Akan.

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### \$name

28 Sep 2018

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### \$name

18 Jul 2018

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### DLA Piper conseille Limagrain dans le cadre de son projet d'acquisition de Unicorn Grain Specialties

13 JUN 2018

DLA Piper conseille la coopérative agricole française Limagrain dans le cadre de son projet d'acquisition de Unicorn Grain Specialties, une société néerlandaise spécialisée dans les ingrédients céréaliers et les légumineuses pour l'alimentation humaine et animale, auprès de Nordin Capital. Cette opération est soumise aux conditions préalables usuelles.

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### \$name

11 Jun 2018

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### DLA Piper strengthens Corporate team in Paris

13 APR 2018

DLA Piper has strengthened its Corporate team in Paris with the appointment of partner Julien Vandebussche and senior counsel George Pinkham.

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### DLA Piper strengthens Tax practice in Paris with triple partner hire

23 FEB 2018

DLA Piper has strengthened its international Tax team with the appointment of Sylvie Vansteenkiste, Raphaël Béra and Fanny Combourieu as partners in the firm's Paris office. The new partners are joining the firm along with four associates and one of counsel.

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