



Fanny Combourieu

Partner
LOCATION HEAD

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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.

She 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

- Tax
- Private Equity

- Financial Services
- Real Estate

French English

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

- Advising Real IS in the context of numerous transactions:
 - the acquisition of office buildings in Lyon (located Quai Perrache – Convergence buildings, and one office building) and Marseille (located bd de Dunkerque – the Grand Large buildings)
 - The acquisition of the Faubourg asset (share deal)
 - The sale of the Hoche asset (share deal)
- Advising Union Investment in the context of the acquisition of the hotel operated by Melia in La Défense and sale of numerous assets (Le Prime, Capella, Arc de Seine, Altaïr, Aile Sud, Le Cap, Le Wilson...).
- Advising Barings in the context of multiple acquisitions:
 - Nanteuil – Acquisition of 23,000 sqm grade A logistics warehouse in Nanteuil-le-Haudouin, pursuant to a forward contract ("vente

en l'état futur d'achèvement")

- Canopy - Acquisition of 6,500 sqm grade A office space in Pré-Saint-Gervais, in the Paris' suburbs, pursuant to a forward contract ("vente en l'état futur d'achèvement")
- Savigny - Acquisition of a 22,500 sqm grade A warehouse in Savigny-le-Temple
- Advising Cain International on the acquisition of its first office building in France through a JV with the asset manager FREO Asset Management.
- Advising Harbert Management Corporation on the acquisition and development of a logistic warehouse on a plot of land located near Lyon.
- Advising AXA on the acquisition of "Dolphin Square", the largest private rented residential complex in London for AXA investors located in different jurisdictions.
- Advising Ares on the acquisition of the shares of a French SPPICAV (OPPCI) owning indirectly a portfolio of six logistics/warehouse assets from OJIREL managed by ALDERAN.

CREDENTIALS

Professional Qualifications

- Avocate 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

- *Chambers Europe* – Band 4 – Tax – 2022
- *Best Lawyers* – Tax Law – 2017-22
- *Legal 500* – Private Equity Tax - Leading Individual – 2022
- *Who's Who Legal* - Expert in Corporate Tax in France
- 'Fanny Combourieu is recognised for her advice on the tax elements of acquisitions, sales and investments, frequently assisting investment companies, asset managers and private equity firms. One interviewee describes her as being "excellent."' *Chambers Europe*, 2021
- 'Fanny is praised for her "strong client focus" and "tactical approach" to mandates.' *Chambers Europe*, 2020

Education

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

INSIGHTS

Publications

- "DAC 6 : Beaucoup de travail pour rien ?", *Les Echos Capital Finance*, February 2021
- "Loi de Finances pour 2021", *DLA Piper Insights*, January 2021
- "Les entreprises face au Covid-19 : quelles mesures fiscales?", *DLA Piper Insights*, March 2020
- "France publishes transposition order to implement EU DAC6 directive into domestic law", *DLA Piper Insights*, December 2019
- "Loi de Finances pour 2020", *DLA Piper Insights*, February 2020

- "Déclaration des dispositifs fiscaux potentiellement agressifs (DAC 6) : l'ordonnance de transposition est parue", *DLA Piper Insights*, October 2019
- "Loi de finances pour 2019 - Mesures fiscales intéressant les entreprises", *DLA Piper Insights*, January 2019
- "Loi de finances pour 2019 - Mesures fiscales intéressant les particuliers", *DLA Piper Insights*, January 2019

Events

Previous

IPEM 2022

20-22 September 2022
IPEM 2022
Cannes

IPEM 2021

8-9 September 2021
IPEM 2022
Paris

- Webinar: *Loi de finances, ATAD 2, DAC6 : quel environnement fiscal en 2021?* January 2021
- Fair: *International Private Equity (IPEM)*, Cannes, France, January 2019, 2020