



### Marie Germain

#### Associate

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#### Luxembourg

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Marie Germain focuses on tax law.

She advises corporate and private equity clients on corporate and international tax law matters and international tax structuring.

English French

## LANGUAGES SPOKEN

- English
- French

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- Advising on the tax aspects of the restructuring of the holding structure of an Italian football club.
  - Advising a global real estate investment management firm on the establishment of the next generation pan-European core living open-ended real estate alternative investment fund and the downstream investment structure.
  - Assisting a global investment management firm in connection with the acquisition of properties in Ireland.
  - Advising a global investment management firm on the establishment of a Luxembourg investment fund focusing on investments in the “green” real estate sector.

## Professional Qualifications

- Avocat registered with the Barreau de Luxembourg

## Prior Experience

- 2019-to date: DLA Piper Luxembourg, Tax associate
- 2018-19: KPMG Luxembourg, Tax advisor transfer pricing

- 2016-17: Axelia Partners, Boston, MA, US, Junior tax consultant

## Education

- Boston University School of Law, US, LLM American Law, Tax concentration, 2015-16
- Paris XII Creteil, France, Master's degree in Tax law, 2014-15
- Paris X Nanterre, France, Master's Degree in Business Law, 2013-14
- University of Rouen, France, Bachelor's Degree in Law, 2009-12

## INSIGHTS

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### Publications

#### **Transposition of the ATAD2 Directive: A France-Luxembourg perspective**

10 March 2022

The application of the ATAD 2 rules in Luxembourg remains one of the most complex tax topic nowadays. Many questions remain open due to the absence of guidelines issued by the Luxembourg tax authorities. The lack of uniformity in the implementation of ATAD 2 among the Member States expands the uncertainty around the topic.

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## NEWS

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#### **DLA Piper advises lenders on the refinancing of the Warnow Tunnel in Germany**

26 February 2021

DLA Piper has advised the lenders on the EUR115 million refinancing of the Warnow Tunnel in Rostock (Germany), also known as the Warnow River Crossing (Warnowquerung).

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#### **Supporting innovative businesses across Europe**

2 December 2020

DLA Piper recently advised Claret Capital Partners ("Claret") and Harbert Management Corporation ("Harbert") on the closing of a significant transaction.

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