



**LEADERS LEAGUE**

Intelligence Report & Rankings

2021-2022  
EDITION

# FINANCE, RESTRUCTURING & TAX



Top law firms, investment banks & consultancies  
Exclusive interviews with leaders  
Insights & analysis

# RANKINGS



## TRANSACTIONAL TAX

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM

KEY FIGURES

#### HIGHLY RECOMMENDED

<b>1</b>	<b>Acacia Legal</b>	Amélie Lièvre-Gravereaux
	<b>Advance Avocats</b>	Julien Vaucheret
	<b>Aquila Avocats</b>	Benoit Lelieur, Agnès Aviges
	<b>Arago</b>	Jean-Jacques Pujol
	<b>Archers</b>	Eric Labro
	<b>Armand Avocats</b>	Georges Civalleri
	<b>BDO Avocats</b>	Sacha Boksenbaum
	<b>Bersay</b>	Alain Jouan
	<b>Beylouni Carbasse Guény Valot Vernet - BG2V</b>	Jean-Marc Valot, Jean-Sébastien Dumont
	<b>Bignon Lebray</b>	Jérôme Granotier, Pierre-Emmanuel Scherrer, François Vignalou
	<b>Franklin</b>	Jacques Mestoudjian
	<b>Herald Avocats</b>	Réginald Legenre
	<b>Joffe &amp; Associés</b>	Virginie Davion
	<b>Julien Jeulin &amp; Associés</b>	Eric Jeulin, Nicolas Julien
	<b>Lacombe Avocats</b>	Bertrand Lacombe
	<b>Lamartine Conseil</b>	Lionel Weller
	<b>Loyens &amp; Loeff</b>	Harmen Zeven
	<b>Maison Eck</b>	Valérie Sebbag, Philippe Rochmann
	<b>Marvell Avocats</b>	Norbert Majerholz, Emmanuelle Sorine
	<b>Mazars Société d'Avocats</b>	Elena Aubrée, Yves-Charles Zimmermann
	<b>NMW</b>	Jean-Christophe Bouchard
	<b>Reboul &amp; Associés</b>	Eric Bérengier
	<b>Rödl &amp; Partner</b>	Aurélia Froissart, Timotheus Tangermann, Marcus Schmidbauer
	<b>Schmidt Brunet Litzler</b>	Philippe Schmidt
	<b>Simmons &amp; Simmons</b>	Chloé Nessim, Simonetta Giordano
	<b>Squire Patton Boggs</b>	Charles Briand
	<b>TCA - Touttée Conseil &amp; Associés</b>	Jean Touttée, Emmanuelle Lourdeau
	<b>Velvet Avocats</b>	Frédéric Gérard
	<b>Ydès</b>	Jean-Claude Cavallé, Julien Charnay-Rousset, Frédéric Plottin, Edouard Rabatel
<b>2</b>	<b>A7tax</b>	Alexandre Guillemonat, Benoît Pauly
	<b>Aklea</b>	Gilles Bazaille, Yann Rouleux
	<b>Aramis</b>	Nelson Da Riba
	<b>Blackbird Associés</b>	Léa Faulcon
	<b>Cadji Avocats</b>	Sophie Alexander
	<b>Cancel Avocats</b>	Christophe Cancel
	<b>CLC Avocats</b>	Sylvain Cornon
	<b>Delcade</b>	Fabrice Delouis, Pierre Papelard, Edouard Fraignieu
	<b>Gramond &amp; Associés</b>	Marianne Grignard-Gardner
	<b>Melot &amp; Buchet</b>	Nicolas Melot, Maxime Buchet
	<b>Nomos</b>	Jean-Claude Bignon
	<b>Osborne Clarke</b>	Dorothee Chambon
	<b>Racine</b>	Fabrice Rymarz
	<b>Ratheaux Avocats</b>	Serge Berretoni, Christian Muller
	<b>Sumerson Partners</b>	Nicolas Duboille
	<b>Taxlo</b>	Eric Luneau, Gérard Orsini
	<b>Vivien &amp; Associés</b>	Jérôme Chapus, Marine Pelletier-Capes
	<b>Zamour &amp; Associés</b>	Jean Zamour, Mikhaël Mafranc, Prosper Sebbah

#### BERSAY: VICTORIOUS BEFORE THE SUPREME COURT



Alain Jouan

Key figure: Alain Jouan  
Established: 1995

**Track record:** The team advised the shareholders of Transatel during the sale of their stake in NTT Communications Corporation. They also led the only appeal to be accepted by the council of state regarding the payment of VAT on imported tobacco. Bersay also managed to change the corrective finance law to allow companies taking part in collective procedures to access EMPs.

**Team & differentiation:** The firm is equally at ease providing advice and assistance on financial oversight as it is in litigation, acting for major French companies and multinationals on transfer pricing matters. Bersay is admired for its responsiveness, the robust nature of its services and its sharp corporate-tax expertise.

## RANKINGS /



FRANCE

### LBO TAX

#### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM

KEY FIGURES

#### RECOMMENDED

Advance Avocats	Julien Vaucheret
Allium	Vaea Pery
Beylouni Carbasse Guény Valot Vernet - BG2V	Jean-Sébastien Dumont, Jean-Marc Valot
Blackbird Baschet	Léa Faulcon
Cancel Avocats	Christophe Cancel, Laurie Grandjean
Cornet Vincent Ségurel	Alfred Lortat-Jacob
Gibson Dunn	Jérôme Delaurière, Ariel Harroch
Gowling WLG	Emilie Renaud
Gramond & Associés	Marianne Grignard-Gardner
Harlay Avocats	Régis Bernard
Schmidt Brunet Litzler	Philippe A. Schmidt

#### EIGHT ADVISORY AVOCATS: MULTIDISCIPLINARY APPROACH TO TAX MATTERS



Guillaume Rembry

Key figure: Guillaume Rembry  
Established: 2019

**Track record:** The team provides buy-side tax services such as tax due diligence, review, and negotiation of tax, as well as sell-side tax services, including tax audit of transferred French and foreign companies and preparation of sell-side reports. It also has tax structuring and post-closing reorganization expertise.

**Team & differentiation:** Headed by Guillaume Rembry, the team of 11 delivers advice on tax due diligence in relation to selling and refinancing. It provides independent reviews of the Tax Fact Book and the drafting of contractual tax clauses, on SPA agreements. It also has extensive experience handling certain foreign tax systems (notably Indian and Chinese).

#### FLORILÈGES: RESPONSIVENESS AND CREATIVITY



Marie-Hélène Raffin

Key figure: Marie-Hélène Raffin  
Established: 2018

**Track record:** The firm acts for investment funds including Prudentia Capital, which it assists with a range of operations. It also participated in Arjobex' acquisition of MDV, in Synergie CAD's initial LBO and Charterhouse Capital Partners' investment in Novetude Sante. The firm has recently expanded its real-estate activities.

**Team & differentiation:** Florilèges advises investment funds, multinationals and startups. Committed and generous with her time, founder Marie-Hélène Raffin gained valuable experience at Arthur Andersen and Willkie Farr & Gallagher, during which she developed a panoramic vision of the market and effective strategies to navigate it.

## RANKINGS /



FRANCE

### INTERNATIONAL TAX

#### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURES
<b>RECOMMENDED</b>	
Acacia Legal	Amélie Lièvre-Gravereaux
Advance Avocats	Julien Vaucheret
Alcya Conseil	Emelle Zeltini
Altana	Philippe de Saint-Bauzel
Andreae Associates	Dirk Andreae-Nehlsen
Archers	Éric Labro
Armand Avocats	Georges Civalleri
Artemtax International	Hervé Bidaud
Ateleia Avocats	Jean-Charles David
Bersay	Alain Jouan
Cancel Avocats	Christophe Cancel
Cornet Vincent Ségurel	Alfred Lortat-Jacob, Isabelle Savier-Pluyette
Delaby Dorison	Emmanuel Delaby
Delcade	Fabrice Delouis, Pierre Papelard
Harlay Avocats	Régis Bernard
Julien Jeulin & Associés	Eric Jeulin, Nicolas Julien
Nomos	Jean-Claude Bignon
Nouvion	François Nouvion
PSP Avocats	Myrtille Puyau, Marie-Aline Pierret
Sumerson Partners	Nicolas Duboille
Valoris Avocats	Guillaume Rubechi
Velvet Avocats	Frédéric Gérard

#### COUDERC DINH & ASSOCIÉS: ADVISORS OF CHOICE TO ENTREPRENEURS



Emmanuel Dinh

Key figures: Christian Couderc and Emmanuel Dinh  
Established: 2020

**Track record:** An advisor of repute to a number of prominent French families, the team intervenes at the holding stage and participates in the structuring of international groups involved in cross-border reorganizations. The firm is active in mid-cap, cross-border deals, notably in Switzerland, where the firm maintains an office in Geneva.

**Team & differentiation:** Couderc Dinh & Associés works to serve private equity investors, including high-net-worth individuals, family offices and heads of investment funds. The team provides both advisory and litigation services on tax issues with legal implications and associated wealth management aspects. It is also involved in litigation against the proposed 3% tax on dividends.