

Jérôme Delaurière

Partner

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Paris



Jérôme Delaurière is a partner in the Paris office of Gibson Dunn and a member of the firm's Tax and Real Estate Practice Groups.

Jérôme has advised international companies and investment funds with respect to the tax structuring of various French and international mergers and acquisitions transactions, restructuring transactions, private equity/venture capital transactions, and structured finance transactions. He worked on the first industrial LBO financed in France in a Shari'ah compliant manner.

Jérôme has significant experience in the context of complex restructuring of French subsidiaries of foreign investors, recapitalization, and optimization of the use of carry forward tax losses. He is accustomed to obtaining complex tax rulings for international and French clients. He advises many clients in the context of tax audits and disputes with the French tax authorities.

He is used to advising private equity funds in the context of management package structuring in favor of key managers and employees in an international context.

Jérôme is currently advising major French, European, and American real estate investment funds with respect to the structuring and completion of their investments in France in the context of asset deals, share deals, VEFA agreements, and property trader transactions.

Chambers Europe ranks Jérôme for Tax, and clients report that he is a "very diligent tax lawyer." Previous editions mentioned that he "has a quick and good understanding of business and sector issues. He's great on deal structuring but also on follow-up work during holding periods of investments." Clients also describe Jérôme as "extremely technical but very flexible," highlighting his "specialist knowledge" in the area. Previous editions have also stated that "[he] is very talented, available and creative".

Jérôme is also recommended by *The Legal 500 EMEA* and has been described over the years as "highly recommended"; "highly knowledgeable"; "excellent and responsive" and able to provide a "level of service beyond what a client could hope for".

Jérôme is also consistently recommended in the *The Tax Directors Handbook* and *Best Lawyers in France*.

Admitted to the Paris Bar, Jérôme received a DESS - DJCE (master's degree) in tax from the University of Caen Basse-Normandie in 1997. He teaches international tax treaty law at the University of Caen. Jérôme also frequently writes on French and international tax matters and his work regularly features in publications such as *Option Finance*, *Tax Notes International* and *Worldwide Tax Daily/Tax Analysts*. He is a member of the IACF, the French Institute of Tax Lawyers.

Capabilities

Tax

Real Estate

Credentials

Education

Université de Caen Basse-Normandie - 1997 DESS - DJCE

Admissions

France - Avocat au Barreau de Paris

He speaks French and English fluently.

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