

Lawyers



Nicolas de Boynes

Partner

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Nicolas de Boynes practices primarily in the area of mergers and acquisitions and tax. He also has extensive experience in tax matters related to structured products and capital markets.

In addition, Mr. de Boynes regularly represents corporate clients and financial institutions in audits and tax litigation matters.

He also publishes on topics of international taxation, and most recently wrote articles on the exit taxation upon transfers of registered offices within the European Union.

Mr. de Boynes is a member of the International Fiscal Association (IFA).

Recognitions

- *Legal 500 EMEA*, France: Tax (2017 – Tier 1 and “Next Generation Lawyer”)
- *Chambers Europe*, France: Tax (2016, 2017)
- *IFLR1000* (2018)
- *Option Droit & Affaires*: Transactional Tax Law (Band 1); and Tax Litigation (Band 1) (2016)
- *International Tax Review’s World Tax Guide*: Tax (2015)
- *International Tax Review’s Tax Controversy Leaders*: Tax (2015, 2016)
- *Who’s Who Legal*: Corporate Tax

SELECTED REPRESENTATIONS

Mergers and Acquisitions/LBOs

- EDF on tax aspects in connection with its sale to Caisse des Dépôts and CNP Assurances of a 49.9% indirect stake

PRACTICES & CAPABILITIES

Mergers & Acquisitions

Tax

Europe

EDUCATION

2002, UC Berkeley School of Law, LL.M.

1999, Université de Paris II Panthéon-Assas, D.E.A.

1997, HEC Grande Ecole

BAR ADMISSIONS

Paris

LANGUAGES

English

French

in RTE (value: approximately €8 billion)

- Mr. Frank H. McCourt, Jr. on the acquisition of the Olympique de Marseille Football Club
- Rhône Capital on its acquisition of Zodiac Pool from a fund affiliated with the Carlyle Group for \$1.2 billion
- CFAO in the €686 million acquisition by Toyota of a 29.8% stake in CFAO from PPR and in the subsequent takeover of CFAO by Toyota for a total transaction value of approximately \$3 billion
- Alcatel-Lucent on its €15.6 billion combination with Nokia
- a consortium of investors on the \$4.4 billion acquisition of TDF
- Sienna Capital, a subsidiary of Groupe Bruxelles Lambert, on the creation of an investment fund within the healthcare and biotech sector
- Realia on the €550 million sale of its shares in SIIC de Paris to Eurosic
- Vivendi on the SFR spin-off from Vivendi
- EDF on the €3 billion Dalkia deal with Veolia
- AXA on its sale of a majority stake in AXA Private Equity for €510 million
- Eutelsat on its \$1.1 billion acquisition of Satmex
- InterContinental Exchange (ICE) on its acquisition of Euronext
- EDF on the sale of its interest in Veolia Environnement for €262.1 million and on its €1.3 billion acquisition of SPE
- Whitehall 2005 Funds on the sale of a hotel portfolio to Host Hotels & Resorts, Inc.
- EDF on its tender offer for the shares of EDF Energies Nouvelles
- Renault and Nissan on their strategic cooperation with Daimler
- Rio Tinto on the disposal of its packaging business
- Crédit Agricole on the €6.6 billion combination of Crédit Agricole's and Société Générale's asset management businesses (Amundi)
- Paris RE on its €1.5 billion sale to PartnerRe Ltd

Restructuring/Reorganizations

- Euro Disney S.C.A. on its €1 billion debt restructuring and capital increase
- Polygon Investments on the Camaïeu restructuring
- General Electric on internal reorganization matters

- Technicolor (formerly Thomson) on its debt restructuring and reorganization
- Natixis in connection with the €35 billion guarantee issued by BPCE

Capital Markets/Structured Products

- the underwriters on EDF's €4 billion capital increase
- EDF on the tax aspects of its €8.45 billion partial sale of its subsidiary RTE
- EDF on its \$4.75 billion 144A/Regulation S bond offerings
- Elis on its \$850 million initial public offering
- Sompo on a block trade of SCOR shares
- the underwriters on Tarkett's €461 million initial public offering
- the underwriters on GTT's €621 million initial public offering
- Eurazeo in connection with the sale by its subsidiary ECIP M of 19.5 million Moncler shares
- Alcatel-Lucent on its €1 billion dual bond offering
- AXA in several insurance-linked securities offerings
- BNPP on several structured transactions
- Eutelsat on several debt offerings
- Morgan Stanley on derivative products
- EDF on its \$3 billion subordinated notes offering pursuant to Rule 144A and Regulation S
- Total on several bond offerings
- the underwriters in Banque PSA's \$1.25 billion debt offering under Rule 144A and Regulation S
- the underwriters in connection with the €234 million private placement by FSI of its interest in Edenred
- the underwriters in connection with the €927 million initial public offering of CFAO
- Suez Environnement on its listings on Euronext Paris and Euronext Brussels

Tax Controversy

- Total, EDF, LVMH and Eutelsat Communications on a tax litigation matter related to the compatibility with EU law of the French 3%
- Fiat France on the State and the investigations launched by the European Commission on a tax ruling granted by the Luxembourg authorities
- Natixis on several tax litigation matters, including on its landmark win before the French Supreme Court
- a consortium comprising the AFEP and six French public

companies on a landmark Constitutional Court decision concerning the Non-Cooperative States Regime

- Total S.A. on a tax controversy matter
- Orascom Telecom on tax aspects in an arbitration case
- Whitehall on several tax litigation matters
- Technicolor on several tax litigation matters
- France Telecom on several tax litigation matters