



CURRICULUM VITAE

Bruno Gouthière

Bruno Gouthière is graduated from the Ecole Nationale d'Administration, the University of Paris, Master in Law and BS in Economics, and the Institut d'Etudes Politiques of Paris.

He has been a partner at CMS Francis Lefebvre, international tax department, since 1989; previously, he was acting as Chief of staff, International Tax Relations, Tax Policy Department, Ministry of Finance.

He is the author of reference books in international tax law, such as "Les Impôts dans les affaires internationales", "Les Holdings", "Transfer Pricing rules and practice in France" (Tax Management, BNA), Permanent Establishments in France (IBFD), co-author of various books on "Wealth" (Memento du Patrimoine), "Civil Companies" (Memento Sociétés Civiles), Groups of Companies (Memento Groupes), etc..., and of numerous articles in French and foreign legal, tax and financial reviews.

He is notably a member of the Advisory Board of the International Tax Journal and of various associations of tax practitioners such as the Institut des Avocats Conseils Fiscaux ("IACF"), the Association des Avocats Conseils d'Entreprises ("ACE") and the International Fiscal Association ("IFA"). Bruno is currently a Member of the Executive Board of CFE Tax Advisers Europe.