

SUMERSON



INTERNATIONAL TAX LAW FIRM

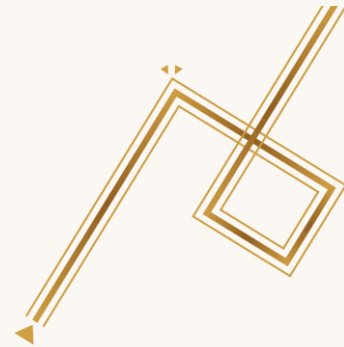


Independent thinking.
Cross-border perspective.

A boutique international tax law firm advising businesses, investors and private clients on sophisticated cross-border matters, with a particular focus on the corridors linking France, the Middle East and the United States.

WWW.SUMERSON.COM





Founded on a simple conviction: complex matters deserve senior attention.

SUMERSON was founded in 2019 by several lawyers from the Paris tax department of an international law firm headquartered in London, led by the head of that department, Nicolas Duboille. Their aim was to offer the depth of a major firm with the closeness of a specialist practice: the partner who takes the first call stays involved until the matter is resolved.

SUMERSON was designed as a boutique from day one. A deliberately small team, direct access to senior counsel and a network of trusted correspondents abroad, rather than a heavy international structure and its layers of delegation.

The firm's geography followed its clients. Many were moving capital, businesses and families between France, the Gulf and the United States. SUMERSON therefore built its practice around these two corridors, with offices in Paris and Dubai to work alongside clients on both sides.



2019

Founded in Paris

SUMERSON opens its office on rue de la Paix, in the heart of Paris.

2025

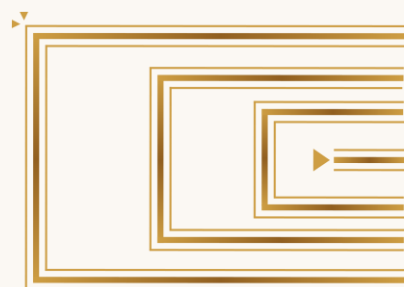
Dubai office

A second office opens in the United Arab Emirates, in Dubai, anchoring the France–Middle East corridor.

Today

Three corridors, one standard

A team of around ten professionals across Paris and Dubai, with the same partner-led approach.



Tax is global. Our advice is personal.

SUMERSON combines the responsiveness and partner involvement of a specialist practice with experience in complex international transactions, tax structuring and disputes. We help clients navigate overlapping tax systems, manage exposure and make informed decisions across borders.

Three strategic corridors

France ↔ UAE / GCC

Advice on investments and business operations between France and the Gulf, including the United Arab Emirates: corporate and holding structures, cross-border flows, tax residence, executive mobility, real estate investments and tax risk management.

France ↔ US

Advice to US businesses, investors, executives and families with French interests, and French clients expanding or relocating to the United States: tax residence, treaty matters, investments, international mobility and cross-border planning. Our founder is admitted to both the Paris Bar and the New York State Bar.

US ↔ UAE / GCC

Advice on investments and business operations between the United States and the Gulf, in both directions: residents of the UAE and the GCC investing in the United States, US clients active in the region, investment structures, tax residence, US reporting obligations and cross-border planning.*

An international network of independent firms

Worldwide

Correspondents in virtually every country in the world: a network of reliable professionals built over the course of our founder's career. SUMERSON leads and coordinates each engagement, so that local input fits into one consistent recommendation.

On demand

SUMERSON was also built to act as a tax department on demand for other law firms, French or foreign. We support their advice on French and UAE tax matters, working as an extension of their team. Alongside our clients, law firms in France and around the world are our main source of referrals.

Independent

No captive referrals. We choose the right adviser for each matter and each jurisdiction.

Coordinated

One engagement lead and one consolidated view, whatever the number of countries involved.

Senior

Experienced practitioners who share our standards of quality and partner involvement.



Our areas of expertise



International corporate taxation

Cross-border structuring, reorganisations, acquisitions, investment fund structuring, financing and permanent establishment issues.



Private clients & mobility

International tax residence, expatriation and impatriation, international succession, wealth planning and real estate taxation.



Transactional tax

M&A structuring, tax aspects of M&A deal negotiations, management packages, and equity incentive arrangements.



VAT & customs

International supplies, indirect tax exposure, VAT compliance and customs issues.



Tax controversy

Tax audits, administrative disputes and tax litigation involving domestic or cross-border issues.

Who we advise

- ▶ International groups and growth companies
- ▶ Banks and financial institutions
- ▶ Family offices and high-net-worth individuals
- ▶ Artists, models, entertainers and professional athletes
- ▶ Entrepreneurs and investors
- ▶ Asset managers and investment funds
- ▶ Executives and internationally mobile professionals
- ▶ Foreign law firms and professional advisers

Recent matters

Representative engagements,
described without identifying our clients.

FRANCE ↔ US Transactional tax

Carve-out of the North American business of a Paris-listed group

Acting for a major investment fund, in coordination with a New York law firm, on the international tax structuring of the carve-out of the North American operations of a large group listed on the Paris stock exchange, with a view to a separate listing.

EUROPE International corporate taxation

Structuring of a pan-European real estate investment fund

Acting as counsel to a Swiss bank on the international tax structuring of a real estate investment fund with a pan-European investment strategy, investing across several European jurisdictions.

FRANCE ↔ UAE International corporate taxation

Relocation of a family group's holding structure to the UAE

Advised a French family-owned industrial group on moving the management of its holding company to Dubai: exit tax, treaty residence, substance requirements and permanent establishment risk in France.

FRANCE ↔ GULF International corporate taxation

Financing of a French real estate portfolio held by a Gulf investor

Review of the holding chain and intra-group loans: interest deductibility limits, withholding taxes, the 3% tax on real estate held by foreign entities and treaty position.

FRANCE ↔ UAE Private clients & mobility

Relocation of a French executive and family to Dubai

Departure planning, end of French tax residence under domestic law and the France–UAE treaty, taxation of equity awards granted before departure and treatment of the French real estate retained.

FRANCE ↔ GULF Tax controversy

Tax audit of the French subsidiary of a Middle Eastern group

Defence against reassessments on management fees and an alleged permanent establishment: written responses, hearing before the departmental commission and negotiated settlement.

GULF ↔ US International corporate taxation

US real estate investments by Gulf institutional investors

International tax structuring of investments by institutional investors based in the Gulf region in US real estate assets, including development land, data centers and office buildings.

INBOUND · FRANCE Private clients & mobility

Relocation to France of an international footballer

Advised a foreign professional footballer, a member of his national team, on his move to France to join a Ligue 1 club, including his eligibility for the French impatriate tax regime.

FRANCE ↔ US Transactional tax

Acquisition of a French software company by a US investment fund

Tax due diligence and acquisition structuring for the buyer, including acquisition financing, and design of the management package for the French founders and key employees.

FRANCE ↔ EU VAT & customs

Supply chain review for an international equipment distributor

Mapping of chain transactions between France, other EU member states and non-EU customers; VAT treatment of each flow, customs status of goods and remediation of past filings.

FRANCE ↔ US Private clients & mobility

Cross-border estate planning for a US family with French assets

Coordination of US and French rules on a Paris property and investment portfolio under the France–US estate tax treaty, trust reporting obligations and succession planning with US counsel.

FRANCE ↔ US Tax controversy

Double taxation of an entrepreneur who relocated to the United States

Analysis of competing residence claims and initiation of a mutual agreement procedure under the France–US treaty to eliminate double taxation on the sale of a business.

Paris & Dubai

A team of around ten professionals across our Paris and Dubai offices.
A New York office, serving the France–United States corridor, should be opening soon.



FRANCE

Paris

22 rue de la Paix
75002 Paris, France



Metro Opéra (3, 7, 8) · RER A Auber

TEL. +33 1 89 16 47 90



UNITED ARAB EMIRATES

Dubai

Concord Tower, Dubai Media City
Dubai, United Arab Emirates



Metro Dubai Internet City (Red Line) · Tram Media City

TEL. +971 55 129 5070



Nicolas Duboille

Founding Partner

Attorney at Law (New York), Avocat à la Cour (Paris)

Over 20 years of international tax practice

Paris · Dubai

Nicolas Duboille is an international tax lawyer admitted to the Paris Bar and the New York State Bar. He advises international groups, financial institutions, investors, families and executives on cross-border structuring, transactions, mobility and tax controversy, with a particular focus on France, the Gulf and the United States.

Before founding SUMERSON, he practiced for many years as a partner and head of the tax department at international law firms. He divides his time between Paris and the United Arab Emirates and contributes regularly to International Tax Review as its local correspondent for France.

EDUCATION

New York University
School of Law
LL.M. in International Taxation

Harvard University, Kennedy
School of Government
Comparative Tax Policy and
Administration (ComTax)

Université Paris II
Panthéon-Assas
Master 2 in Tax Law

ADMISSIONS

Paris Bar
Avocat au Barreau de Paris
Admitted 2000

New York State Bar
Attorney and Counselor at Law
Admitted 2006

RECOGNITION

The Best Lawyers in France™
2026, Tax Law

International Tax Review
Local correspondent for France since 2020

Décideurs Juridiques et Fiscaux
Since 2010

Acquisition International
International Tax Adviser of the Year 2015

Global Law Experts
Tax Law, France, 2026
International Tax, UAE, 2026



A boutique approach to international tax

Senior-level attention

Direct involvement of experienced counsel, pragmatic recommendations and clear accountability throughout the engagement.

Cross-border fluency

A coordinated view of French, European and international tax issues, working alongside trusted local advisers where jurisdiction-specific input is required.

Commercial focus

Advice designed around transactions, operations and family objectives, not tax rules in isolation.



Let's discuss your cross-border challenges

www.sumerson.com

contact@sumerson.com

WhatsApp +33 6 11 20 02 68

P A R I S | D U B A I

Sumerson is a law firm dedicated to assisting clients in tax advisory and tax litigation matters. The firm's lawyers are admitted to the Paris Bar, and some are also admitted to the New York Bar. Sumerson is incorporated in France as a SELAS (RCS Paris No. 848749180, registered office: 22 rue de la Paix, 75002 Paris) and in the United Arab Emirates as an LLC (license No. 1575191, registered office: Concord Tower, Media City, Dubai).

