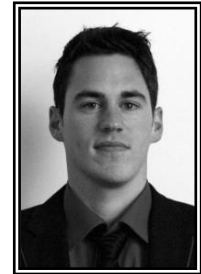


Johann FRANCES

Born in August 15, 1986



PROFESSIONAL EXPERIENCE

2017

6 months

KPMG Secondment – Tax Structuring Counsel at Lone Star Capital Investment S.à r.l. – Bertrange / Luxembourg:

- Review of all structures in place from a Luxembourg tax perspective.
- Review of the legal documentation to be compliant with all regulations.
- Transfer Pricing analysis (working on Oracle, extract all accounting figures, allocation between shareholding and financing activity; Cost allocation analysis; Transfer Pricing Report review).
- Direct tax and VAT due diligence on the Luxembourg resident companies of Lone Star.
- Have been working directly with the Managers and coordination with the legal advisors and accounting team.
- Assistance on the new investment structures.

2016

Current position

Assistant Manager (Alternative Investments) – KPMG Luxembourg:

- Manage a large portfolio of clients from the Private Equity and Real Estate investment industry, aiming at implementing tax efficient structures (please refer to the description below regarding my experience at ATOZ).
- Management of a team of tax seniors and assistants on client files and trainings on the job given.

2011 – 2016

5 years

Senior Tax Associate – International and Corporate Tax Services – ATOZ Luxembourg

- Manage a large portfolio of clients from the Private Equity and Real Estate investment industry, aiming at implementing tax efficient structures for holding and financing activities.
- Elaboration of tax structuring memorandums, tax opinions and internal presentations, dealing with Private Equity structures and recurrent updates of the Luxembourg and European tax environment.
- Drafting and submission of formal requests, Advance Tax Agreements and Advance Pricing Agreements with Luxembourg tax authorities.
- Tax compliance skills: Luxembourg Corporate Income Tax, Municipal Business Tax and Net Wealth Tax: preparation and reviews of tax returns and annual tax provisions for various types of structures such as Operational companies, Real Estate, Partnership.
- Tax analysis and optimization of investment structures using debts and equity instruments.
- Due diligence of the Luxembourg tax structures and analysis of the tax requirements of the Luxembourg entities.
- Supervise and motivate a team of tax professionals and help them developing talent and potential, technical skills and highest professional standards throughout continuous feedback and trainings.
- Have been working directly with Partners and Directors and managing historic clients of Atoz SA.
- Preparation and presentation of Internal and external trainings in the field of tax and European law.

PROFESSIONAL EXPERIENCE (continued)

2010 3 months	Intern – SAS Les Experts Conseils Atlantique France – Brest accounting, shareholder resolutions, approval of the annual statutory accounts, legal, audit and tax researches.
2007 - 2009 6 months	Intern – Brokerage firm in bank and insurance – GCI Financement – Brest accounting and management of French SCI, legal researches.
2005 to 2008	Sales retail employee – Centre commercial – Brest

EDUCATION AND PROFESSIONAL QUALIFICATIONS

2017	Certified Accountant – Preparation of the Luxembourg Diploma Luxembourg GAAP, IFRS, Labour and Commercial law, Deontology, Luxembourg tax law.
2013 / 2014	Cycle A / Cycle B (with distinction) – Luxembourg Chamber of Commerce Individual tax and VAT / Business tax and International tax.
2011	Master Degree 2nd year – Business tax law – University of Rennes 1 Domestic and international taxation of companies; Tax structuring analysis; Accounting and financial management, tax procedures; 121 H legal English; Living Studies at New-York Law School & Georgetown University (Washington DC) - 2nd place of the F. Lefebvre contest in VAT.
2010	Master Degree 1st year – Business tax law – University of Rennes 1 Direct and indirect tax; French tax procedures; Bank law; Commercial law 3rd place of the F. Lefebvre contest in VAT.
2009	Bachelor Degree – General Private Law – University of Brest
2007	Technology University Degree in Management Companies and Administrations (DUT GEA) – University of BREST Civil and Commercial Law; Accountancy and Accounting cost; Marketing; Statistics; English, Business Projects, Economics, French Labour Law.

LANGUAGES & SYSTEMS SKILLS

French	Native French speaker.
English	Good English level (current working language).
Spanish	Basic knowledge (school level, can be improved shortly if needed).
MS Office	Outlook, Word, Excel and PowerPoint.
Internet	IBFD, Legitax, Navis, JurisClasseur, Dalloz.

INTERESTS

Volunteering	Fondation de Luxembourg (Atoz) - Volunteer actions with children in need.
Association	Rennes 1 Tax Students and Teachers Association (ADEEFR) active member Association “4L Paradise” Brest Engaged in the “4L Trophy” 2007 in Morocco in order to help the young children.
Sport	Running (semi-marathons and preparation for the 2017 ING Luxembourg night marathon), swimming, football, handball, table-tennis, squash, “pétanque”.
Music	Interested in vinyl records, Music Events and HIFI.