



## Nicolas Message

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**Nicolas Message** has been a member of the Paris Bar since 2003. After practising for more than 8 years at Sullivan & Cromwell LLP, he heads the firm's tax law practice since 2011, which is recognised by Option Droit des Affaires, Legal 500, Décideurs, Le Point, Best Lawyers and Chambers.

Nicolas Message advises mainly multinational groups and investment banks on the taxation of domestic and international mergers and acquisitions. He also advises wealthy clients in asset optimisation and setting up a property holding structure.

Nicolas Message has been a lecturer in business tax law at the University of Paris II - Panthéon Assas since 2005 and is the author of numerous articles in French and international legal and tax journals. He has also participated in tax seminars as a speaker.

Nicolas Message holds a D.E.S.S. in Tax Law (University of Toulouse 1, 2001), a D.E.A. in Business and Economic Law (University of Paris I Panthéon-Sorbonne, 2002), a Master's degree in International Law and Management (Ecole HEC, 2002), a D.E.S.C.F. (*Diplôme d'Etudes Supérieures Comptables et Financières*, 2004) and an LL.M. in Business Law (London University, 2004). In addition, he has been certified by the relevant french authorities as being able to become a Certified Public Accountant (CAF CAC, 2021).

Nicolas Message is a member of the IACF (*Institut des Avocats Conseils Fiscaux*), the IFA (International Fiscal Association) and the CEFEP (*Centre d'Etudes sur la Fiscalité des Entreprises de Paris*).