



PARTNER

Daniel Gutmann

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Daniel Gutmann joined CMS Francis Lefebvre in 2007 and became a partner in 2011.

He is the head of the firm's Tax Intelligence team, His main role is to coordinate the firm's legal positions in high-stakes, complex legal cases. He also oversees the preparation of client guides and studies. He is in constant contact with professional organisations and the tax authorities.

Publications

- *Droit fiscal des affaires* [Business tax law], Lextenso, Ed. 16, 2025
- L'application ratione temporis des Principes OCDE en matière de prix de transfert. Le cas particulier des notions DEMPE (with Arnaud Le Boulanger), *Fiscalité Internationale* 2-2025, May 2025, p. 177 et s.
- Some Thoughts about the Role of Good Faith in Tax Treaty Interpretation, in F. Debelva (ed.), *Liber Amicorum Luc De Broe: The Least Taxed Road*, Wolters Kluwer, 2024, p. 259 et s.
- Coordinator, *Feuillet Rapide « Spécial Pilier 2 »*, Editions Lefebvre-Dalloz (09/02/2024)
- Qu'est-ce qu'un impôt confiscatoire?, *Archives de Philosophie du Droit, Le Droit et les Nombres*, t. 65, 2024, p. 393 et s.
- Les points critiques dans l'interprétation des conventions fiscales (with Ph. Martin), *Fiscalité Internationale* 1-2024, February 2024, p. 117 et s.
- Responsabilité et transparence fiscale des entreprises (with N. Mognetti), in S. Schiller, J.-M. Moulin, M. Nussenbaum (dir.), *La finance durable*, préf. M.-A Barbat-Layani, LexisNexis, 2024, p. 165 et s.
- The Implementation of the Global Minimum Tax (GloBE): The Need for an Effective Dispute Prevention and Resolution Mechanism (with R. Danon, G. Maisto et A. Martin Jimenez), *Belt and Road Initiative Tax Journal*, vol. 4, n° 2, 2023, p. 64 et s.
- *Propos conclusifs au colloque « Cinq ans d'application de la loi relative à la lutte contre la fraude fiscale : bilan et perspectives »*, *Dr. fisc.* 2023, n° 21-22.
- *Sources et ressources de l'interprétation juridique. Etude de droit fiscal*, Lextenso (2023)
- *Petit précis de jonglage entre les versions de la directive GloBE*, *Fiscalité Internationale* 2-2023, p. 3 et s.

- Les entreprises à l'heure de la communication fiscale, *Fiscalité Internationale* 1-2023, p. 75 et s.
- Trad. Anglaise: Corporate Groups in the Age of Tax Communication, *European Taxation*, April 2023, p. 154 et s.
- Prix de transfert – Le Conseil d'Etat crée une étonnante exception au principe de pleine concurrence (with A. Le Boulanger et A. Bernard), *Dr. fisc.* 2023, n° 5, comm. 99
- Cession de participations substantielles et liberté de circulation des capitaux, A propos de CE 21-12-2022, n° 447568, *Sté Runa Capital Fund I LP* (with S. Austray), *FR 5/23*, inf. 1, p. 3 et s.
- Aperçu de l'évolution du droit fiscal depuis 30 ans, *Droit & Patrimoine*, n° 331, January 2023, p. 13

Memberships & Roles

- Professor of tax law, Université Paris I - Panthéon-Sorbonne (since 2000)
- Joint scientific director, "Fiscalité internationale" (since 2019)
- Chairman, Scientific Committee of the French branch of the International Fiscal Association (IFA)
- Member of the French Institute of Tax Lawyers (IACF)
- Chairman, European Region, IFA (bar training school for the Versailles Court of Appeal) (2017-2025)
- Chairman, Scientific Committee of the European Association of Tax Law Professors (EATLP) (2018-2023)
- Member, Council of Mandatory Contributions, La Cour des Comptes (2016-2020)
- Frequent contributor during hearings before the French Parliament and Senate on the proposed reform of the domestic and international tax systems

Education

- *Agrégé* in private law (1997)
- Doctorate in private law, Université Paris II - Panthéon-Assas (1996)
- DEA (*Diplôme d'études approfondies*) in private law, Université Paris II - Panthéon-Assas (1992)
- DEA (*Diplôme d'études approfondies*) in legal philosophy, Université Paris II - Panthéon-Assas (1991)
- Graduate, Ecole des Hautes Etudes Commerciales, HEC) (1990)

Practice Areas

TAX

Languages

French

English

Italian

German

Spanish

Social media

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