Thomas Perrot

Skadden

Partner, Paris

Tax



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Education

LL.M., Columbia Law School, 2003 (James Kent Scholar)

DESS in International Tax, Université Paris II – Panthéon Assas, 2000

MBA, Hautes Études Commerciales, HEC – Business School, Paris, 2000

Maîtrise de Droit des Affaires, University of Paris II – Panthéon Assas, 1999

Bar Admissions

Paris
New York

Languages

French
English

Thomas Perrot leads the firm's French Tax Group. His practice focuses on French and cross-border M&A-related tax matters, including post-acquisition restructurings and integration transactions, as well as tax issues in connection with financing transactions and financial instruments. He also advises clients on a broad range of tax controversy matters.

Mr. Perrot has been named to *Expert Guides*' *Guide to the World's Leading Tax Advisers* in France, while *Chambers France* ranks him as one of France's leading tax practitioners, with clients commenting that he is "very knowledgeable, technical and focused," and describing him as "a valued business partner." He also has been repeatedly honored by *The Legal 500 EMEA* as a Leading Individual in Transactional/Corporate Tax and was previously recognized by the same publication as one of its Next Generation Lawyers. Mr. Perrot has also been honored as one of *Lawdragon*'s 500 Leading Global Tax Lawyers, as well as named in *International Tax Review*'s *World Tax* guide, *Décideurs Juridiques et Financiers* and other publications and directories. In addition, he co-authors the recurring "Dividends, Interest, Royalties" section of French tax magazine *Fiscalité Internationale*.

Prior to joining Skadden in 2015, Mr. Perrot was a tax partner at another leading global law firm.

Mr. Perrot's recent representations, at and prior to joining Skadden, include advising:

- Spirit AeroSystems on the divestiture of certain assets and sites involved in the production of Airbus aerostructures to Airbus SE and subsequent merger with The Boeing Company, with the merger valuing Spirit AeroSystems at US$4.7 billion
- Ardian Private Equity on:
  - its investment, as lead investor, in a continuation vehicle set up by Andera Partners for the acquisition of Sphérea and Averna
  - its investment in a continuation vehicle set up by PAI Partners with regard to Froneri, a transaction that values Froneri at approximately €15 billion
  - its reinvestment in the share capital of Fives Group
- Groupe Baelen on the sale of a minority stake in SoftNext to family office Perwyn Advisors
- Aldebaran Capital in connection with its acquisition of Serimax Holdings
- KPMG Associés S.A. in connection with its agreement with TowerBrook Capital Partners regarding the sale of the entire share capital of KPMG ESC & GS
- Three Hills Capital Partners and La Bottega on the acquisition of Palatino Hospitality
- Air France-KLM on
  - Apollo's investment of up to €1.5 billion into an *ad hoc* affiliate of Air France-KLM that operates the miles issuance activity of the Flying Blue loyalty program
  - Apollo's €500 million investment in 2023 into an operating affiliate of Air France that owns a pool of components dedicated to the airline's engineering and maintenance activities
  - its strategic global air cargo partnership with CMA CGM
- Nokia in its agreement with the French State regarding the sale of 80% of Alcatel Submarine Networks for an enterprise value of €350 million

- Financière LM (family office) on:
  - its acquisition of Fresh Food Village, a Paris-based food industry specialist
  - the leveraged buyout of The Village Bakery
  - its acquisition of Délice de France
  - the sale of a stake in Boulangerie Louise to Teract Retail
- L'Occitane Groupe and Reinold Geiger, the majority shareholder of L'Occitane International, on a take-private bid for L'Occitane International valuing the company at €6 billion
- Renault on its agreements with Nissan regarding the rebalanced cross-shareholding between Renault and Nissan (including the transfer by Renault of 28.4% of Nissan shares into a French trust), the reinforcement of the Renault–Nissan–Mitsubishi Alliance's governance and the investment agreement of Nissan, as strategic investor, in Ampere
- Xavier Niel, a French billionaire investor, through Iliad Group, his European telco, and NJJ Holding, his investment fund, in connection with: the acquisition from Telefónica S.A. of 100% of Telefónica's interest in Telefónica Chile; a US$4.4 billion tender offer for Millicom International Cellular SA and a minority investment in Vodafone Group PLC; and the acquisition of a €1.16 billion stake in Tele2 from Kinnevik AB, its historic anchor shareholder
- IFF on the US$810 million sale of its cosmetic ingredients business unit to Clariant AG
- Hologic on the divestment of its France-based subsidiary, SuperSonic Imagine, to a consortium led by a former manager of Hologic
- Crosstree on its fundraising for Crosstree Real Estate Special Situations Fund III LP (SSF III), with total commitments of £480 million
- Sierra Wireless, Inc., a communications equipment company, on its US$1.2 billion sale to Semtech Corporation, a manufacturer of semiconductors
- Mercedes-Benz on its investment in European battery cell manufacturer Automotive Cells Company alongside founding joint venture partners Stellantis and TotalEnergies, with an objective to reach capacity of at least 120 GW hours in Europe by 2030 for an investment volume of more than €7 billion
- Acofi and its founding directors on its merger with Sienna Investment Managers, a subsidiary of Belgian holding company Groupe Bruxelles Lambert
- Axian Group as part of a consortium on the tax aspects of its acquisition of Tigo Tanzania and Zanzibar Telecom Limited from Millicom International Cellular S.A.
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- TriRX Pharmaceuticals Services LLC on its acquisition of Merck's French manufacturing and packaging operations of its Animal Health business
- Coty Inc. on its strategic partnership with KKR & Co. Inc. including the carveout sale of 60% of its professional beauty and retail hair businesses to KKR with an enterprise value of US$4.3 billion
- Silver Lake Partners on its €300 million term loan B and revolving credit facilities in connection with its acquisition of Silae SAS, a cloud-based payroll and HR software specialist; and on its €275 million term loan B and revolving credit facilities in connection with its acquisition of Groupe Meilleurtaux, a leading French online and mobile financial services provider
- Dassault Systèmes on its US$5.8 billion acquisition of Medidata Solutions, Inc. This deal was named an Impact Deal at the 2020 *ITR* European Awards
- LVMH Moët Hennessy Louis Vuitton S.E. on its US$16.2 billion acquisition of Tiffany & Co.
- Waypoint GP Limited, an investment fund created by the Bertarelli family, on its €730 million take-private acquisition of Stallergenes Greer plc
- Westfield Corporation on its US$25 billion combination with Unibail-Rodamco SE through an Australian law scheme of arrangement and a stapled security structure including the shares of Unibail-Rodamco
- Eurazeo SE on its acquisition of a 30% stake in Rhône Capital group
- Helmerich & Payne on its acquisition of DrillScan
- ANF Immobilier on the acquisition of a 50.5% stake in its share capital by Icade and the interrelated sale by ANF Immobilier of a €400 million real property portfolio to Primonial REIM
- StandardAero, Inc., a portfolio company of Veritas Capital, on its acquisition of Vector Aerospace Holding SAS from Airbus SE
- Parrot SA on setting up a strategic partnership between Parrot Automotive and Faurecia
- Silver Lake and AltaOne Capital on the tender offer of Claudius France for the outstanding equity securities of Cegid Group
- Corning Inc. on the tax aspects of its US$900 million acquisition of substantially all of the communication markets division of 3M Company
- Sigfox on its record financing round of €150 million in order to accelerate the expansion of its global network and reach worldwide coverage

- Quiksilver, Inc. and its wholly owned subsidiary Boardriders S.A. (Luxembourg) on a private offer to exchange all of Boardriders' €200 million of outstanding 8.875% senior notes due 2017 for a combination of 9.5% senior notes due 2020 and cash
- Cheetah Mobile on its acquisition of News Republic
- Céva Santé Animale on its acquisition of certain assets of Merial's animal health portfolio
- LVMH SE and Groupe Arnault SE on the combination of their private equity and real estate arms with Catterton to create *L* Catterton
- Eurazeo on its acquisition of Les Petits Chaperons Rouges, alongside its co-founder and chairman, and French sovereign fund BPI
- Holcim Ltd on its €46 billion merger with Lafarge SA
- Hertz, Inc. on the restructuring and sale of its rental equipment business in France and Spain to Loxam
- Alcentra Ltd, Oaktree Capital Management LP, Babson Capital Global Advisors Ltd. and GoldenTree Asset Management LP on the €3.2 billion restructuring and acquisition of the Vivarte Group
- Société Générale on the issuance of its US$1.75 billion perpetual non-call 10-year Additional Tier 1, CRD IV-compliant bond in a Rule 144A private placement
- LBO France and Médi-Partenaires on their €385 million high-yield bonds and €60 million revolving credit facility
- Alliance Industrie on its acquisition of Précisium Groupe
- Schneider Electric on its acquisition of London-listed engineering company Invensys plc
- CGGVeritas on its acquisition of Fugro's Geoscience business and joint venture with Fugro
- CVC Capital Partners on its €1 billion public-to-private acquisition of the Delachaux Group and subsequent €700 million refinancing and dividend recapitalization
- EDF Energies Nouvelles on the friendly cash and exchange offer by EDF
- BP on the sale of its French retail fuel and convenience business to Delek Europe
- Groupe Arnault on the €500 million sale of SC Cheval Blanc and La Tour du Pin to LVMH
- Rémy Cointreau on the sale of Piper-Heidsieck Compagnie Champenoise to EPI