



Marc Pelletier

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Partner at Racine since 2022

TAX LAW

Aggregated in public law and university professor, co-president of the Control and Litigation Commission of the Institute of Tax Lawyers (IACF), Marc Pelletier has more than fifteen years of experience in tax litigation and audit assistance.

His cross-disciplinary skills have made him recognized as one of the best specialists in constitutionality and conventionality checks on tax standards and in the handling of sensitive or complex disputes.

AREAS OF EXPERTISE

- Tax control and litigation
- Constitutional tax law
- International and European tax law

CAREER PRIOR TO JOINING

- Frenkel & Associés

EDUCATION

- Public law aggregation, 2012
- Doctorate in Public Law, University of Paris I, The standards of tax law, 2006 (Daloz, NBT vol.78, 2008)
- DESS Public Law Litigation
- DEA Tax Law

OTHERS

- Professor of Universities, University of Paris 8

RECENT PUBLICATIONS

“ Non bis in idem et cumul des sanctions fiscales et pénales : épilogue provisoire ? ”, Dr. fisc., n° 20, 2022, act. 176.

“ Droit constitutionnel fiscal : chronique de l’année 2021 ”, Dr. fisc., n° 12, 2022, comm. 153

“ L’effet d’imprescriptibilité ” des articles L 23 C du LPF et 755 du CGI face à la liberté de circulation des capitaux”, Dr. fisc., n° 6, 2022, act. 52.

LANGUAGES

French / English