



Luc Moritz

Partner

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Taking an analytic and strategic approach, Luc Moritz focuses on tax issues arising in international transactions, both inbound and outbound, on matters ranging from financings to joint ventures and mergers and acquisitions.

In particular, Luc has done substantial work on major infrastructure development projects in the United States and abroad. Although Luc's practice is primarily transactional, he has handled significant tax controversy matters, representing clients with respect to both US and California tax matters.

Experience

- Represented LaLiga, the Spanish soccer league, in its joint venture with Relevent Sports to commercialize its media, sponsorship, and licensing rights in North America
- Assisted Lionsgate, a premier next generation global content leader, in reaching a multiyear slate co-financing and distribution agreement with Hunan TV & Broadcast Intermediary Co. Ltd., one of China's leading media and entertainment companies
- Advised Collier Capital, the leading player in private equity 'secondaries' transactions, in successfully raising its sixth secondaries fund, Collier International Partners VI, with capital commitments of \$5.5 billion and backing from almost 200 of the world's leading institutional investors

Admissions

Bar Admissions

California

Court Admissions

US District Court, Central District of California

US Court of Appeals, Ninth Circuit

Education

University of California at Los Angeles, J.D., 1995: Editor, *Pacific Basin Law Journal*

University of California at Los Angeles, C.Phil. Linguistics, 1993

University of Geneva (Switzerland), lic. jur. (J.D. equivalent), 1990: President, Geneva Law Students Association; President, Annual Swiss Law Student Conference; Member, International Law Society

University of Geneva (Switzerland), lic. let. Linguistics (B.A. equivalent), 1989

- Represented QLogic Corporation, a leading provider of data center networking and storage networking infrastructure solutions, in entering into an agreement to acquire from Broadcom Corporation Ethernet controller-related assets and licenses
- Assisted Scholle Corporation in the strategic combination of its packaging business with Netherlands-based Innovative Packaging Network
- Acted as counsel to Symantec Corp. in the sale to Huawei Technologies Co., Ltd. of its equity interest in Huawei Symantec Technologies Co., Ltd., a Hong Kong-based joint venture established by Huawei and Symantec
- Regular outside tax adviser for private equity arm of large Swiss financial institution
- Represented various private equity houses regarding investments and exits in China
- Structured inversion transactions for various China-focused technology companies
- Assisted US sponsor in relation to the tax structuring of its Japanese distressed real estate funds
- Structured first substantial US acquisition on behalf of large European publicly-traded private equity house
- Analyzed and executed cross-border hybrid debt financing of multi-billion dollar US acquisition by European multinational in the medical device industry
- Represented publicly-traded offshore software company in connection with US\$9 billion acquisition of US business and in connection with substantial US transfer pricing audit
- Represented transportation authority in Southern California in connection with the development of a US\$2.5 billion transportation corridor and successfully handled one-of-a-kind property tax litigation related to the same project
- Advised various start-up and established technology companies in relation to tax-efficient structuring of non-US operations and exploitation of intellectual property

Professional Activities

Member

American Bar Association, Tax Section (committee on U.S. activities of foreigners and tax treaties); Los Angeles County Bar Association, Section of Taxation; Los Angeles International Tax Forum

Council Member

- International Fiscal Associations USA Branch

Member Executive Committee, and Chair, Corporate Subcommittee

- USC Gould School of Law Tax Institute

Past Chair

- Foreign Tax Committee, Los Angeles County Bar Association, Section of Taxation; Corporations Committee, Los Angeles County Bar Association, Section of Taxation

Author

- "Justice Structurelle et Droit Suisse" (comparative analysis of US and Swiss constitutional systems)

Co-Author

- "Decentralized Autonomous Organizations (DAOs): Overview," *Thomson Reuters Practical Law* (November 2022)

- “Anti-Morris Trust Legislation: Common Plan, Plan, and NonPlan Factors, and Letter Rulings,” 1999 TNT 125-42

Speaker

- Fifth Annual Tax Planning Strategies – US, Europe, & London, “Structured Finance-Recent Developments” (2005)
- ABA Section of Taxation 2012 Meeting (“Beneficial Ownership” and “Taxation of Indirect Transfers of Shares”)

Honors & Awards

- Recognized by *Best Lawyers*® for Tax Law (2015-2023)
- Recognized by *Chambers USA* for Tax in California (2018-2021)
- Included in *Legal 500*'s Hall of Fame (2017-2019)
- Recognized as a “Leading Lawyer” (2011-2018) and “Hall of Fame” (2020-2022) by *The Legal 500 US*
- Recognized by *Best Lawyers*® as Tax “Lawyer of the Year” in Los Angeles (2016)
- Selected as a “Super Lawyer” by *Super Lawyers* (2014-2016)
- Recognized by *Who's Who Legal, Corporate Tax* (2010-2013)
- Recognized by *Chambers Global* (2011, 2012)
- Recognized as a “highly recommended individual” in *PLC Which Lawyer Yearbook* (2008, 2010, 2011)
- Recognized as a leader in all aspects of international taxation, including Mergers and Acquisitions, in “World Tax 2008,” *International Tax Review*'s annual assessment of the world's leading tax firms (2008)

Languages

- French