



Gerry Thornton is "very concise, very clear and very commercial".

Chambers Europe

# Gerry Thornton

**Partner**  
**Dublin**

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## Expertise

Gerry Thornton is a partner in the Tax practice of Matheson. Gerry advises on all aspects of corporate tax. His main focus is the financial sector, including asset management, finance and asset finance, banking and investment banking, leasing, derivatives and insurance. Gerry frequently advises on mergers and acquisitions, tax litigation and tax disputes.

Gerry takes an active industry role in developing Ireland's financial sector. He is a member of the tax steering committee of Irish Funds, the representative body for the international investment fund community in Ireland, and is chair of Irish Funds' international tax working group. Gerry has been closely involved in financial sector consultations on Finance Bill amendments to Irish tax legislation for many years, including the 2011 and 2016 amendments to the Irish securitisation regime and the 2016 and 2019 amendments to the Irish real estate funds regime. In 2014, Gerry was closely involved in the introduction of the ICAV.

Gerry is the author of the Irish chapter of the International Bureau of Fiscal Documentation's publication on permanent establishments. Gerry lectures frequently on financial services tax matters.

Gerry is a qualified solicitor and a qualified tax consultant and is a member of the Law Society of Ireland and the Irish Taxation Institute. Gerry has previously worked in the group tax department of an investment bank in the City of London.

## Experience Highlights

Gerry has recently advised and assisted clients on the following:

- the establishment of Irish banking, insurance and MIFID businesses
- the establishment of Irish investment fund platforms, including ETF and QIAIF platforms
- the implementation of alternative investment strategies, including direct lending and royalty strategies
- the establishment of Irish aircraft leasing businesses
- portfolio transfers and business sales of Irish insurance businesses
- CLOs, asset-backed securitisations and all forms of structured finance
- real estate investments

# Accolades

Gerry Thornton is recommended.

**European Legal 500 2020**

Gerry Thornton is named a leading individual.

**European Legal 500 2020**

Gerry Thornton is *"simply exceptional and outstanding"*.

**European Legal 500 2020**

Gerry Thornton is named a leading individual.

**European Legal 500 2019**

Gerry Thornton *"is well experienced in complex investment fund structures."*

**Tax: Chambers Europe 2019**

*"Equally important is Gerry Thornton's obvious commitment to his clients, which we have seen first-hand as he managed to meet some rather aggressive deadlines."*

**Chambers Europe 2019**

*"He has an excellent manner about him, which makes him easy to work with."*

**Chambers Europe 2019**

Gerry Thornton is *"excellent at problem solving."*

**IFLR1000 2019**

Recognised for Tax Law

**Best Lawyers Ireland 2019 edition**

*"Gerry Thornton is definitely one of my trusted advisors."*

**Chambers Europe 2018**

Gerry is *"very knowledgeable, very creative, responsive and personable."*

**Chambers Europe 2018**

Recognised for Tax Law

**Best Lawyers Ireland 2018 edition**

Gerry Thornton is recommended.

**European Legal 500 2017**

Clients praise Gerry Thornton for his *"in-depth knowledge of the relevant tax issues, and sound commercial advice tailored to our products and business."*

**Chambers Global & Europe 2016**

Gerry Thornton *"embraces challenges"* and is recommended.

**European Legal 500 2015**

Gerry Thornton has a growing profile in Irish tax, following recent success on several projects involving cross-border issues and securitisations.

**Chambers Global & Europe 2015**

Clients appreciate that Gerry gives *"advice tailored to the situation you are in. He is very concise, very clear and very commercial."* Other sources note: *"He really takes time to tease things out. There's a lot going on*

*under the bonnet."*

### **Chambers Global & Europe 2014**

Gerry Thornton is highlighted by clients for his ability to "*distil extremely complex detail into clear and reasonable advice.*"

### **Chambers Global & Europe 2013**

Gerry Thornton is recognised as a leading lawyer by **Best Lawyers**.

## **Education**

Trinity College Dublin (LLB, 1999)

## **Related Practice Areas**

[Aviation Finance and Transportation](#)

[FinTech](#)

[Tax](#)

[BEPS](#)

[Development of Irish Tax Policy](#)

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