

## PROFESSIONAL ADVISERS

We have prepared the following list which may assist professional advisers seeking advice for their clients:

If you have a client with a property in France or who wishes to purchase property there, we can assist. We regularly work with a range of professional advisers in providing expert French advice for their clients and are happy to work alongside you or deal direct with your client, referring back to you in this case for any relevant issues or linked areas of advice.

### Areas where we may be able to assist:

#### 1) Property purchase

Either before, during or after the transaction we can provide advice on the purchase process including the contract and supporting papers, the final purchase contract and deal with any ancillary issues such as planning.

We can also advise about the relevant French taxation provisions.

#### 2) Structuring the purchase

We can advise a client on the different options available (direct / company / offshore / Trust, etc) and provide a report enabling your client to reach a decision taking into account his or her stated aims, e.g. family ownership, short-term gain, optimal tax efficiency, long term succession plans and taking into account any domicile and tax residency issues.

#### 3) Estate Planning and Tax

Clients need to have an understanding of the nature of the French legal reserve giving rights for heirs. This, combined with advice on the level of French tax on death / gifts, will enable them to review their overall succession planning with a view to revising their existing wills, possibly combined with a separate Will for French assets. We can assist in this respect and are familiar with the need to dovetail advice / testaments across borders.

#### 4) Cross Border Issues

##### i) Foreign based clients:

If you have a client who is resident or domiciled outside of the UK requiring advice on France and French property, we are able to assist on the French aspects, taking into account any relevant Double Tax Treaty and private international issues that may arise.

ii) UK based French clients:

We have experience in advising French nationals resident in the UK on the cross-border succession and tax issues that may be applicable to them.

5) French successions

(i) We regularly advise where a UK deceased left movable and immovable property in France.

(ii) Questions of domicile may also need to be addressed and in particular the potential conflict when your client had a UK domicile at death but was tax resident in France.

(iii) Minors – We are experienced in dealing with the problems arising where a UK minor owns property in France as a result of a death. We can arrange for the UK court to authorise a sale if necessary.

6) Divorce

(i) We deal with transfers of property in France to implement a financial settlement between the parties.

(ii) We are also familiar with the process of providing an opinion as an expert in French law to the UK courts.

7) Expert reports to Court / individual party.

We can provide an expert opinion for use in court proceedings where French property law issues are relevant to a decision of the Court.

8) Other

We are often asked for advice in other areas. Please do not hesitate to call us.

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This information sheet is intended to provide general information. It is not intended to be comprehensive or to provide any specific legal and/or tax advice and should not be acted or relied upon as doing so. Professional advice appropriate to a specific situation should always be obtained.