

Zug, 28/02/2013

## **STEP LUNCH MEETING**

### **“The new French tax environment for Trusts in France”**

**SPEAKERS:** **Maryse Naudin** and **Jean-Marc Tirard**, Avocat à la Cour,  
**Tirard, Naudin Société d’avocats Paris**

**WHEN:** **Wednesday, 20<sup>th</sup> March 2013**

**TIME:** **11:45 – 14:00 hour**

**WHERE:** **Hotel-Gasthof Löwen**  
Herrengasse 35, Vaduz, 00423 238 11 44 [www.hotel-loewen.li](http://www.hotel-loewen.li)

**COST** **CHF 100.00** (incl. VAT 8 %)  
**CHF 80.00** (incl. VAT 8 %) for Members and Supporters.  
Reserved places will be **charged accordingly**, unless cancelled in advance.

**REGISTRATION:** Please **register by 19<sup>th</sup> March 2013** to [events@step-ch-fl.com](mailto:events@step-ch-fl.com)  
Please contact the STEP Office if you do not **receive a confirmation**.

With kind regards  
STEP Office, Zug  
Corinne Graf



**Administration:** STEP Office  
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**Promoting professional excellence in wealth planning in Liechtenstein**

Verein STEP is an Association registered under Art. 60 ff C.C., in Berne, a part of STEP Worldwide with Centres in Lugano, Lucerne/Zug, Vaduz and Zurich and associated organisations in Basle, Geneva and Lausanne

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**Wednesday, 20<sup>th</sup> March 2013**

**VENUE:** Hotel-Gasthof Löwen, Vaduz, 00423 238 11 44 [www.hotel-loewen.li](http://www.hotel-loewen.li)

**TOPIC:** The new French tax environment for Trusts in France

- The legal treatment of trusts in France.
- The French tax treatment of trusts with French connections.
- The tax obligations of trustees.
- The reporting obligations of trustees.
- How to avoid the new law to apply.

**SPEAKERS:** Maryse Naudin and Jean-Marc Tirard

**Maryse Naudin**, TEP, began her career with one of the major accounting firms prior to setting up her own international tax practice. In 1997 she co-founded Tirard Naudin. She now has 30 years' experience in advising multinational corporations in relation to cross border tax issues. She also has particular expertise in advising foreign institutional investors and high net worth individuals acquiring French real estate property and in tax and estate planning for French and foreign high net worth individuals.

Maryse Naudin has also a comprehensive practical and theoretical knowledge of the trust in a civil law context. She is a former chairman of the "International Estate Planning" commission of the Union International des Avocats and is also co-founder and former secretary of the French branch of the Society of Trust and Estate Practitioners (STEP). She is a frequent speaker at seminars dealing with international tax planning in the context of various matters such as European Holdings or structuring investments in French real estate.

**Jean-Marc Tirard**, TEP is one of the founding partners of Tirard, Naudin, named as France's leading private client practice by Private Client for the sixth consecutive year. He is recognised as an authority in French and international tax law and has extensive experience in tax and estate planning for French and foreign high net worth individuals; he has published many articles and books on these subjects, both in French and in English including the French chapters of "The International Guide to the Taxation of Trusts" published by the International Bureau of Fiscal Documentation and of "International Estate Planning" published by Lexis Nexis.

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Mr. Tirard is the co-founder of the French branch of STEP. He is chairman of the Tax Commission of the French Committee of the International Chamber of Commerce and co-chairman of the International Tax Committee of the same organisation. He is a member of the International Academy of Estate and Trust Law and a Fellow of the American College of Trust and Estate Counsel. He has been rated as one of the leading French tax lawyers in various surveys (Euromoney, International Tax Review, Chambers, etc.) and named Outstanding European Individual of the Year by the Citywealth Magic Circle Awards 2009.

<b>PROGRAMME:</b>	11:45 - 12:00	Registration and Apéro
	12:00 - 12:45	Speaker
	12:45 - 14.00	Lunch and Questions

CPD: Attendance at this LM will count as **(1) hour** towards STEP members' CPD obligation

CONDITIONS: Reserved places will be charged accordingly unless cancelled 2 working days before the event. If you are resident outside Switzerland or Liechtenstein, please provide credit card details as guarantee for your reservation.

With kind regards  
STEP Office, Zug  
Corinne Graf

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