

# Tirard, Naudin Société d'avocats

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## Languages

English, French

**Number of lawyers** 5

## Member

Society of Trust and Estate Practitioners (STEP); Union Internationale des Avocats (UIA); International Bar Association (IBA); The American College of Trust and Estate Counsel (ACTEC); The International Academy of Estate and Trust Law (TIAETL); Institut des Avocats Conseils Fiscaux (IACF); International Fiscal Association (IFA)

## Categories of work

**French and international taxation**

**Tax litigation (with a particular emphasis on EU freedoms and fundamental principles)**

**Legal and tax treatment of common law concepts in a civil law context (trusts in particular)**

**Legal and tax treatment of international successions with a French connection**

**Intra-family estate conflicts**

**Advising foreign investors acquiring French real estate property as well as advising French clients with foreign interests**

## The firm

Tirard Naudin is a highly reputed Paris-based boutique law firm co-founded in 1989 by Jean-Marc Tirard and Maryse Naudin, which specialises in international tax and estate planning (including trusts), tax representation and litigation in all aspects of French taxation, with a particular emphasis on international tax issues.

The firm's two founding partners are assisted by Ouri Belmin, the director in charge of Tirard, Naudin's team in Paris.

Prior to co-founding Tirard, Naudin, Maryse Naudin began her career in the tax department of one of the major international accounting firms, where she was specifically in charge of the real estate practice and the South East Asia corporate clientele. She now has more than 30 years' experience in advising and defending a varied clientele, from multinational corporations to high-net-worth individuals, in relation to cross-border tax issues.

Jean-Marc Tirard is recognised as an authority in French and international tax law and has considerable experience in tax and estate planning for French and foreign high-net-worth individuals. He began his career with the French tax administration before moving into an advisory role. He has more than 40 years' experience advising French and foreign companies and private clients on domestic and international corporate tax issues, negotiating with tax authorities and handling tax litigation.

Ouri Belmin started his career working on corporate transactional matters and real estate issues for the Paris offices of reputed UK law firms, before joining the financial services department of one of the big four audit firms. After several years of practice as a senior lawyer at Tirard, Naudin, he is now director in charge of the firm's team in Paris.

## Areas of practice

The firm's client base includes corporate clients, who come both for its special expertise in negotiating with the French tax authorities and for its experience of structuring international transactions.

In particular, the firm's lawyers are experienced in setting up and structuring multinational large and medium-sized groups in Europe – notably in the e-business sector – and have proven expertise in comparative corporate taxation of trading and holding companies within the EU (Maryse Naudin and Jean-Marc Tirard negotiated the first France-US transfer pricing APAs for Visteon Corporation, an American global automotive electronics supplier spun off from the Ford Motor Company in 2000).

The firm also acts for high-net-worth private clients and their families who need help in resolving complex tax and inheritance issues.

The firm's lawyers have a wealth of expertise in advising individuals on all French aspects of international taxation and estate planning, including transfers of tax residence, legal and tax treatment of succession and liberalities, and matters involving conflicts between common and civil law systems. In particular, the firm's experience in the trust field (both from a legal and a tax standpoint) is virtually unique in France.

Tirard, Naudin has considerable expertise in property tax issues and the creation of efficient structures for non-resident investors.

Finally, the firm has been involved in numerous tax litigations, in particular concerning European Community freedoms and fundamental law principles, and the firm's lawyers have an excellent knowledge of all stages and aspects of the French tax procedure.

**TIRARD, NAUDIN**

SOCIÉTÉ D'AVOCATS