

Practical advice addressed to US persons for acquiring a property located in France

Introduction

This report is dedicated to US persons who are not French residents for tax purposes wishing to acquire a real estate property located in France.

Buying a property located in France is quite simple. Any person who is not a resident of France can acquire a French real property without any prior authorization.

Several fundamental principles should however be taken into consideration when choosing the ownership structure arising from the international nature of the acquisition of a French property by a US resident.

Although they may seem obvious, experience shows that they are often forgotten in the euphoria of the discovery of one's little corner of paradise.

1. There is no standard holding structure that can be universally used to acquire a real estate property located in France

Indeed, it is necessary to identify on a case-by-case basis the most suitable holding structure according to the facts of each acquisition. This is both a disadvantage and an opportunity.

A very simple structure can be used for straightforward transactions involving an individual buying real estate of average value for their own personal use.

On the other hand, in the case of complex families (e.g., with children from different marriages) or in the event of the acquisition of an exceptional property, imaginative solutions can be identified, even articulating, if necessary, legal instruments of French law and those of common law.

In any case, it is advisable not to keep already existing structures, without checking that they are adapted to the particular circumstances and the objectives of the buyer.

Factual elements concerning the buyer, his/her family and the French property should be looked at when determining the ownership structure of a real estate property located in France.

Last but not least, the essential element to consider are the purchaser's wishes in the event of his/her death: does he/she wish for the property to remain in the family? or to be attributed to one or more designated persons?

All of these elements must be taken into consideration in order to identify the most appropriate holding structure. Of course, a certain number of compromises will have to be made because no structure is likely to fulfil all the objectives sought by the purchaser.

Hence the need for the purchaser to know some essential notions regarding the legal and tax regime applicable in case of ownership of a real estate property located in France by a US resident.

2. It is necessary to ensure that the French legal instruments to be used to hold the property located in France do not entail negative consequences in the US

The ownership of a property (or of shares in a company) can be divided into usufruct and bare ownership. This division can be very useful to prepare the transfer of the property to one's descendants. However, it is very important to ascertain that this split of ownership, which may not exist in the US States' laws, does not entail significant drawbacks in the US.

The French "*société civile immobilière*" ("*SCI*"), of which the sole purpose is the ownership of real properties, benefits, as a general rule, from tax transparency, which makes it a very efficient instrument to hold a property, especially if the purchaser resides in France. On the other hand, the fact that the SCI has a legal personality may entail significant drawbacks in the country where the buyer is resident.

In other words, it is necessary to identify a holding structure that is effective both in France and in the US either as the country of residence or as the citizenship of the buyer.

3. Potential pitfalls when using a structure that operates in the US to acquire a property located in France: The LLC's saga

Each State being sovereign, the legal and fiscal regime of the potential buyer's country of residence (i.e. the US) is necessarily different from that of France.

First of all, France is a civil law country. Common law concepts are therefore not applicable there. Consequently, a structure traditionally used to acquire a property in the United States will not necessarily be effective when acquiring a property located in France.

As an illustration of this remark, we would like to briefly recall a decision rendered by the Administrative Appeal Court of Marseille on March 17, 2022, in the context of a Californian LLC which directly owns a real estate property located in France. The property is not rented out but used by the shareholder's parents.

As explained in Banff in June 2022, the main issue was to determine whether the LLC should be subject to French corporation tax, based on a legal methodology for which we have a different analysis than the French tax authorities ("FTA") and based on the qualification of several facts, which was also a cause for discussion.

The qualification for French tax purposes of the LLC as a corporation subject to corporation tax, instead of being qualified as a pass-through entity, allows the FTA to tax the LLC on a notional income when the property is freely used by the LLC's shareholders' family members or friends (see §7.1.) and to deny the application of exemptions benefiting to individuals upon the sale of the property (see §7.2.)

The first step of the Court reasoning is clear and agreed upon by all parties: if an LLC is assimilated to one of the French limited corporations listed in the French tax code, there is no doubt that it will be subject to Corporation Tax.

The good news is that the Appeal Court confirmed that LLC cannot be assimilated to such corporations. The Appeal Court indeed highlights the fact that the rules governing their incorporation are different, that LLCs offer a wider panel of possibilities regarding their functioning and management, and the sole circumstance that the shareholders' liability is limited is not sufficient to consider that LLCs can be assimilated to French limited corporations.

The subsequent course of reasoning is more complex; The FTA considers that the second step of the reasoning was to determine whether the LLC has a “for-profit” activity (as opposed to a purely patrimonial purpose). On the contrary, our position is that this “for-profit activity” criterion does not apply if the LLC has a pure “civil” / “patrimonial” purpose and that we should therefore analyze, as a preliminary step, whether the “Purpose” of the LLC was a mere “patrimonial” / holding purpose.

In this respect, the Appeal Court implicitly agrees with our reasoning. In substance the Court only accepted to recognize and apply the “for profit activity” criterion by first taking into account the Purpose of the LLC (which according to them, however, was a commercial purpose).

The next step relates to the qualification of the facts, namely: whether the LLC has a civil or a commercial purpose, and whether granting the use of one property to third parties is a “for profit” activity.

The Court considered that the Purpose of the LLC as set out in its operating agreement should be viewed as a commercial purpose, because it notably included the lease, the purchase, the sale and the possibility to otherwise dispose of an interest in the French property.

In this respect, we fully disagree with this analysis, in particular because in France there is a specific type of company, the “*Société Civile Immobilière*” (SCI) (see §2), which has a similar purpose, always seen as having a pure “civil” purpose. For this reason, SCIs are not subject to corporation tax, although having the possibility to lease, purchase or sell real properties.

As a consequence, the Appeal Court therefore sought to apply the “for profit activity” criterion, and considered – as the FTA – that the LLC should be viewed as having a for-profit activity, on the basis that one house was made available to third parties, i.e. to the gardener of the shareholder's parents (irrespective of whether this was part of the gardener's wage as set out in his work contract).

Unfortunately, the Court rejected the taxpayer's claim and therefore confirmed the French tax authorities' position following which the Californian LLC should be seen as falling into the scope of French corporation tax. As a consequence, the Court ruled that the Californian LLC should be subject to corporation tax based on the “theoretical rental income” it should have received from the parents of the LLC's shareholder.

In this respect, we fully disagree with this analysis. The *Conseil d'Etat* (Supreme administrative court) has been seized in this dispute and will give its decision in a few months.

4. A trust can be used to hold an interposed corporation that acquires the property

Although in France a distinction is made between bare ownership and usufruct, the ownership of a property is absolute. It is not divided between legal ownership and economic ownership.

Therefore, a trust cannot be the direct owner of real estate because the legal ownership held by the trustee and the economic ownership attributed to the beneficiaries cannot be properly registered in the land register after the notarized deed of acquisition has been signed.

Nevertheless, the effects of the trust are recognized by the French courts. Consequently, a corporation with legal personality (French or foreign) must necessarily be used to acquire the French property, if the purchaser's wish, during his lifetime or at the time of his death, is to use a trust.

5. Any change in the ownership structure generally triggers capital gains tax and registration fees

When a property has been acquired by individuals in their own name, the interposition, during the holding period, of a corporation between the original purchaser and the real estate property will, as a general rule, give rise to registration duties once again. The potential capital gain generated upon this event is also taxable.

As already said, it is therefore essential to select and set up the most suitable holding structure before the notarized deed of acquisition is signed.

When it is necessary, for example, to hold the assets of a US person in a trust (in order, for instance, to avoid the probate procedure in the US or for estate planning purposes), it may be appropriate to acquire the real estate located in France through a corporation incorporated in France or in another jurisdiction, depending on the circumstances.

6. What a potential buyer needs to know about the French legal environment

First of all, although a property can be owned by several persons in joint ownership (French concept of "*indivision*"), it is often more appropriate to use a corporation whose share capital is divided among the shareholders.

As already mentioned in §2, the ownership of a property (or of shares in a corporation) can be divided into usufruct and bare ownership. This division can be very useful to prepare the transfer of the property to one's descendants provided it does not entail adverse consequences in the US.

Any French or foreign corporation can acquire a property located in France. The interposition of a corporation makes it possible to solve a certain number of practical problems at the time of the purchaser's death.

In such a case, it is essential to take particular care in drafting the corporation's bylaws so that they can organize the functioning of the corporation according to the purchaser's wishes, in particular if he/she envisages donating shares while keeping the control over the corporation and therefore over the property.

In addition to drafting the bylaws, it may also be recommended that our clients (usually members of a family) execute a shareholder's agreement.

French succession law, including forced heirship, is no longer applicable when a company is interposed and the purchaser is resident in the US. Nevertheless, this principle is not absolute and it is advisable to question whether the rules of inheritance devolution that may apply in France in favour of the heirs correspond to the wishes of the purchaser.

In any case, appropriate structuring makes it possible to set aside the application of French inheritance law and to limit the practical complexities entailed in international successions.

7. What a potential buyer needs to know about the French tax environment

The French tax system may seem complex, particularly in view of the fact that all the steps to be taken with the tax authorities must be carried out in French! Nevertheless, once understood in their broad outlines, they are certainly singular but not necessarily more complicated than those applicable in other jurisdictions:

As a general observation, it should be noted that unfortunately French tax law no longer allows for substantial tax savings depending on the holding structure chosen.

The concept of “real estate company” (“*société à prépondérance immobilière*”) (SPI) for example, allows France to tax real estate located on its territory, in the hands of its ultimate US resident owner, even if a complex chain of ownership is used with several corporations incorporated abroad (even in the US) interposed between the US resident purchaser and the property located in France.

The concept of SPI has a different meaning depending on each tax involved (capital gains tax, transfer duties, gift and inheritance tax, annual 3% tax). However, the common characteristic of the different definitions either those of internal law or treaties signed between France and the US is that French or foreign corporations qualify as SPI when they directly or indirectly own properties located in France having a market value which exceeds the market value of French movable assets located in France they own.

In addition, France benefits from a very broad network of tax treaties signed with other States, although these treaties do not cover all taxes due in France. Whereas 130 treaties concern income and wealth tax, only 35 treaties apply to inheritance tax and only 6 concern gift tax. As a reminder, US and France signed two tax treaties, one dealing with income tax signed on August 31st 1994 and the other dealing with gift and inheritance taxes signed on November 24, 1978.

The main taxes due in France in the case of real estate ownership are the following:

7.1. Income tax on rental income from the property

- ***Assuming the property is owned directly by the US resident***

The property can be freely used by the owner, his/her family members and friends.

French individual income tax (“*impôt sur le revenu*”) is levied when individual owners receive rents. The applicable tax regime will depend on whether the property is rented furnished or unfurnished.

Taxable rental income is subject to progressive scale rates with a marginal rate of 45% and to social contributions (“*prélèvements sociaux*”) at the flat rate of 17.20%. A minimum 30 % tax applies to US persons regardless the taxable amount.

- ***Assuming the property is owned by an SCI held by the US resident***

As a pass-through entity, the SCI (which does not elect to be subject to corporation tax and does not own furniture) allows its partners, their family members and friends to use the property for free.

Assuming the property is rented out, the applicable tax regime will depend on whether the property is rented out furnished or unfurnished. If it is rented out unfurnished, the US resident will be subject to individual income tax as explained before.

If the property is rented furnished, the French SCI becomes subject to corporation tax in the same manner as explained below.

- **Assuming the property is owned by a corporation**

Corporation tax (“*impôt sur les sociétés*”) is due in respect of rental income received by a corporation.

When a limited liability corporation is interposed in the holding structure and the property is made available to the shareholders (their family members or friends) for free, a theoretical rental income (corresponding to the estimated rent the company should have received) will therefore be added-back in the corporation’s profits for corporation tax purposes.

This explains why the FTA are tempted to qualify US LLCs as subject to corporation tax instead of benefiting from the tax transparency.

Corporations are subject to French corporation tax at the rate of 25%.

Assuming a French corporation owns the property, dividends paid to US individuals are subject to a French withholding tax amounting to 12.70%.

7.2. Taxation of capital gains upon the sale of the real estate

Capital gains are taxed differently depending on whether they are realized by an individual or by an interposed corporation (even it is incorporated in the US).

The sale of shares of companies qualifying as “real estate companies” (“*sociétés à prépondérance immobilière*”) are also subject to capital gains tax. Their taxation is similar but not identical to that of real estate properties.

The US-France tax treaty does not prevent the right for France to levy its taxes on capital gains upon the sale either of the property or the shares of the “*sociétés à prépondérance immobilière*” (including those incorporated in the US).

In a nutshell, the longer the property or the shares of “*sociétés à prépondérance immobilière*” have been owned by an individual (in his/her own name), the lower the tax on capital gains (progressive tax rebates apply).

Capital gains are subject to individual income tax at the flat rate of 19%. An additional tax varying from 2% to 6% may apply when the taxable capital gain exceeds €50,000. A total exemption of individual income tax applies after 22 years of ownership. Social contributions amounting to 17.20 % are totally exempted after 30 years of ownership.

Conversely, the longer the property or the shares of “*sociétés à prépondérance immobilière*” have been indirectly held through a limited liability company, the higher the corporation tax on capital gains

(because in substance the annual amortizations booked throughout the past period are added-back to the amount of capital gain).

This also explains why the FTA are tempted to qualify US LLCs as subject to corporation tax instead of benefiting from tax transparency.

Corporation tax rate amounts to 25% on ordinary profit as well as capital gains.

7.3. Wealth tax on real property (*“Impôt sur la fortune Immobilière”, “IFI”*)

IFI is due by US residents who are the ultimate owners of the property held in France, regardless the ownership structure they used, as soon as the market value of the property or company shares held by the ultimate owner exceeds €1,300,000 on January 1 of each year.

As a general rule, loans financing the acquisition of the real property and the subsequent renovation/construction works carried out are deductible from the wealth tax basis. Some deduction limits are applicable in particular with regard to properties having a significant value.

The US-France Tax Treaties do not affect France's taxing power in this respect.

The following progressive scale rates applied for January 1st 2022

| Fraction of the net taxable value | Applicable rate |
|-----------------------------------|-----------------|
| Up to 800,000 € | 0% |
| From 800,001 € to 1,300,000 € | 0.50% |
| From 1,300,001 € to 2,570,000 € | 0.70% |
| From 2,570,001 € to 5,000,000 € | 1.00% |
| From 5,000,001 € to 10,000,000 € | 1.25% |
| Over 10,000,000 € | 1.50% |

7.4. Gift and inheritance taxes (*« droits de donation et droits de succession »*)

Gift and inheritance taxes are due in respect of French real properties even when the donor/deceased and the donees/heirs are not residents of France.

As a general rule, this is also true when the property is held through intermediary corporations, French or foreign, by application of the concept of *“sociétés à prépondérance immobilière”* mentioned above.

The U.S.-France tax treaty on gift and inheritance taxes signed on November 24, 1978 does not affect this taxation with respect to real property located in France.

Indeed Article 5 provides that *“real property may be taxed by a Contracting State if such property is situated in that State”* (it being specified that the term “real property” includes, from a French standpoint, shares in a *“Société à prépondérance immobilière”* (real estate corporation).

The progressive scale rates of gift and inheritance taxes for 2022 between parents and children are as follows:

| Fraction of the net taxable value | Applicable rate |
|-----------------------------------|-----------------|
|-----------------------------------|-----------------|

| | |
|---------------------------------|-----|
| Up to € 8,072 | 5% |
| From € 8,073 to € 12,109 | 10% |
| From € 12,110 to € 15,932 | 15% |
| From € 15,933 to € 552,324 | 20% |
| From € 552,325 € to € 902,838 | 30% |
| From € 902,839 € to € 1,805,677 | 40% |
| Over € 1,805,677 | 45% |

The progressive scale rates of gift tax for 2022 between spouses are as follows:

| Fraction of the net taxable value | Applicable rate |
|--|------------------------|
| Up to € 8,072 | 5% |
| From € 8,073 to € 15,932 | 10% |
| From € 15,933 to € 31,865 | 15% |
| From € 31,866 to € 552,324 | 20% |
| From € 552,325 € to € 902,838 | 30% |
| From € 902,839 € to € 1,805,677 | 40% |
| Over € 1,805,677 | 45% |

Spouses benefit however, from a total exemption of inheritance tax without conditions nor limits.

Transfers by gift or by death benefiting unrelated persons are subject to gift or inheritance taxes at the flat rate of 60%.

8. How does France know the identity of the ultimate US resident owners of the holding structures owning real estate located in France?

In order for the above tax regimes to be efficient, the French tax authorities have implemented two main measures which have proved to be so efficient that they are now adopted by its neighbour States (e.g., Spain and Portugal as far as the 3% tax is concerned, and the UK in relation to reporting obligations for UK's connecting trusts). The main measures are the following:

8.1. The annual 3% tax on real property

The annual 3% tax is due, as a general rule, by any French or foreign corporation (entities and trusts) interposed in the ownership structure of a property located in France. As its name suggests it is due each year, and calculated on the market value of the underlying real estate, without any deduction for loans or other expenses.

This tax can, however, be avoided as long as each corporation (entities and trusts) involved in the ownership structure is not incorporated in a tax haven and reveals (or makes a commitment to reveal, upon request from the French tax authorities) the identity of its shareholders (or of the actors of the trust when trusts are involved).

8.2. Reporting obligations of trustees

The fact that a trust governed by foreign law (including US States' law) holds real estate located in France, through one or more French or foreign corporations, creates a connection with France that requires the trustee to file both annual and event-based returns.

This will allow the French tax authorities to levy the IFI as well as gift and inheritance taxes when due in France, in the hands of the original grantor of the trust or in those of the beneficiaries “deemed settlors” (when the initial grantor passed away) in the same manner as if no trust had been used.

* * *

To conclude, although the French tax authorities can collect taxes due in respect of real estate located in France regardless of the holding structure used, the tax burden can be significantly reduced provided that the appropriate holding structure has been identified. It is also necessary to implement it, as mentioned above, before signing the notarized deed of acquisition.

You now have all the ingredients to successfully acquire real estate in France. All that is missing is to find it. It is then the job of the purchaser’s French lawyer, working in close cooperation with their US lawyer, to identify the appropriate holding structure on a case-by-case basis.

November 4, 2022

**Some comments about the French characters used in the
case study presented by Maryse Naudin in the context of
ACTEC International Estate Planning Committee
Fall 2022 San Francisco Meeting**

You will find in appendix the real characters of Astérix, the Gaul whose roles Maryse has purposely changed for the Case study presented in San Francisco on November 4, 2022 at the International Estate Planning Committee, ACTEC Fall 2022.

“Astérix le Gaulois” (Asterix the Gaul) is a French comic book series about a village of indomitable Gaulish warriors (French ancestors) who adventure around the world and fight the Roman Empire, with the aid of a magic potion, during the era of Julius Caesar, in an ahistorical telling of the time after the Gallic Wars.

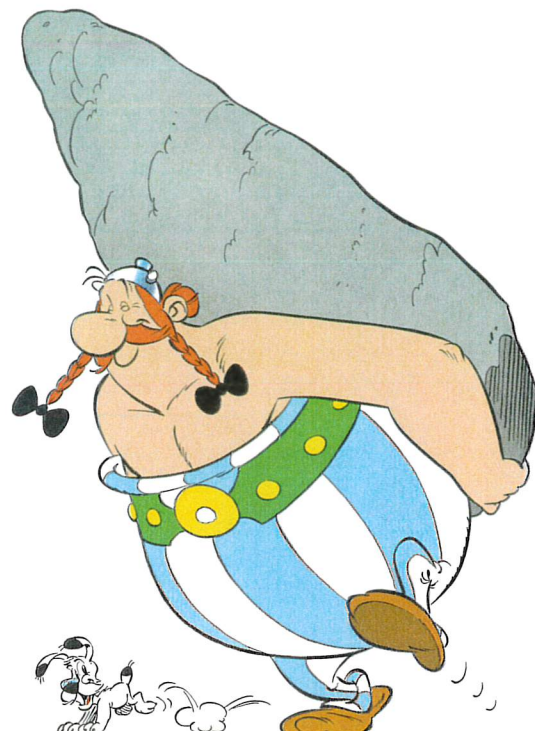
The series first appeared in the Franco-Belgian comic magazine *Pilote* on 29 October 1959. It was written by René Goscinny and illustrated by Albert Uderzo until Goscinny's death in 1977. Uderzo then took over the writing until 2009, when he sold the rights to publishing company Hachette; he died in 2020. In 2013, a new team consisting of Jean-Yves Ferri (script) and Didier Conrad (artwork) took over. As of 2021, 39 volumes have been released, with the most recent released in October 2021.

The bubble appearing in front of the French residence coveted by Captain America "*A NOSE MY DEAR FELLOW, WHAT A NOSE*" is a nod to the famous nose monologue (*“La tirade du nez”*) in the first act of the play *Cyrano de Bergerac* by French playwright Edmond Rostand (published on December 28, 1897).

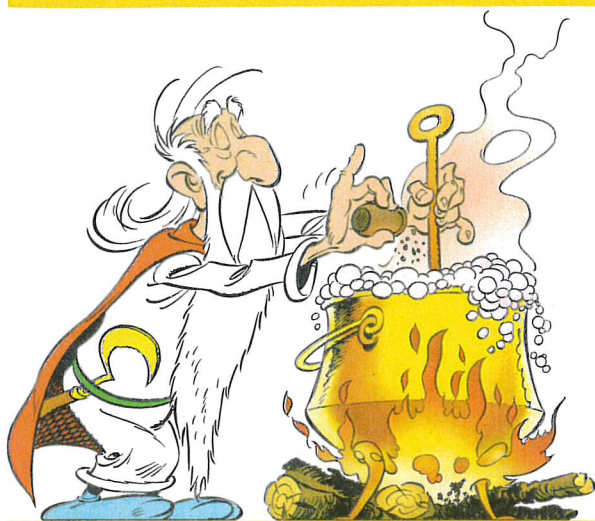
“La Tirade du nez” and its English translation are in appendix.



ASTERIX, THE HERO OF THESE ADVENTURES. A SHREWD, CUNNING LITTLE WARRIOR, ALL PERILOUS MISSIONS ARE IMMEDIATELY ENTRUSTED TO HIM. ASTERIX GETS HIS SUPERHUMAN STRENGTH FROM THE MAGIC POTION BREWED BY THE DRUID GETAFIX . . .



OBELIX, ASTERIX'S INSEPARABLE FRIEND. A MENHIR DELIVERY MAN BY TRADE, ADDICTED TO WILD BOAR. OBELIX IS ALWAYS READY TO DROP EVERYTHING AND GO OFF ON A NEW ADVENTURE WITH ASTERIX - SO LONG AS THERE'S WILD BOAR TO EAT, AND PLENTY OF FIGHTING. HIS CONSTANT COMPANION IS DOGMATIX, THE ONLY KNOWN CANINE ECOLOGIST, WHO HOWLS WITH DESPAIR WHEN A TREE IS CUT DOWN.



GETAFIX, THE VENERABLE VILLAGE DRUID, GATHERS MISTLETOE AND BREWS MAGIC POTIONS. HIS SPECIALITY IS THE POTION WHICH GIVES THE DRINKER SUPERHUMAN STRENGTH. BUT GETAFIX ALSO HAS OTHER RECIPES UP HIS SLEEVE . . .



CACOPONIX, THE BARD. OPINION IS DIVIDED AS TO HIS MUSICAL GIFTS. CACOPONIX THINKS HE'S A GENIUS. EVERYONE ELSE THINKS HE'S UNSPEAKABLE. BUT SO LONG AS HE DOESN'T SPEAK, LET ALONE SING, EVERYBODY LIKES HIM . . .



FINALLY, VITALSTATISTIX, THE CHIEF OF THE TRIBE. MAJESTIC, BRAVE AND HOT-TEMPERED, THE OLD WARRIOR IS RESPECTED BY HIS MEN AND FEARED BY HIS ENEMIES. VITALSTATISTIX HIMSELF HAS ONLY ONE FEAR, HE IS AFRAID THE SKY MAY FALL ON HIS HEAD TOMORROW. BUT AS HE ALWAYS SAYS, TOMORROW NEVER COMES.

Excerpt from "Cyrano de Bergerac", the play by Edmond Rostand

Cyrano's Monologue describing his own nose

THE VISCOUNT: No one? But wait! I'll treat him to. . .one of my quips!. . .
See here!. . . (He goes up to Cyrano, who is watching him, and with a
conceited air): Sir, your nose is. . .hmm. . .it is. . .very big!

CYRANO (gravely): Very!

THE VISCOUNT (laughing): Ha!

CYRANO (imperturbably): Is that all? . . .

THE VISCOUNT: What do you mean?

CYRANO: Ah no! young blade! That was a trifle short!

You might have said at least a hundred things

By varying the tone. . .like this, suppose,. . .

Aggressive: 'Sir, if I had such a nose I'd amputate it!'

Friendly: 'When you sup It must annoy you, dipping in your cup;

You need a drinking-bowl of special shape!'

Descriptive: "Tis a rock!. . .a peak!. . .a cape! --

A cape, forsooth! 'Tis a peninsular!'

Curious: 'How serves that oblong capsular?

For scissor-sheath? Or pot to hold your ink?'

Gracious: 'You love the little birds, I think?

I see you've managed with a fond research

To find their tiny claws a roomy perch!'

Truculent: 'When you smoke your pipe. . .suppose

That the tobacco-smoke spouts from your nose--

Do not the neighbors, as the fumes rise higher,

Cry terror-struck: "The chimney is afire"?''

Considerate: 'Take care,. . .your head bowed low

By such a weight. . .lest head o'er heels you go!'

Tender: 'Pray get a small umbrella made,

Lest its bright color in the sun should fade!'

Pedantic: 'That beast Aristophanes Names Hippocamelelephantoles

Must have possessed just such a solid lump

Of flesh and bone, beneath his forehead's bump!'

Cavalier: 'The last fashion, friend, that hook?

To hang your hat on? 'Tis a useful crook!'

Emphatic: 'No wind, O majestic nose,

Can give THEE cold!--save when the mistral blows!'

Dramatic: 'When it bleeds, what a Red Sea!'

Admiring: 'Sign for a perfumery!'

Lyric: 'Is this a conch?. . .a Triton you?'

Simple: 'When is the monument on view?'

Rustic: 'That thing a nose? Marry-come-up!

'Tis a dwarf pumpkin, or a prize turnip!
Military: 'Point against cavalry!
Practical: 'Put it in a lottery!
Assuredly 'twould be the biggest prize!
Or. . .parodying Pyramus' sighs. . .
'Behold the nose that mars the harmony
Of its master's phiz! blushing its treachery!
--Such, my dear sir, is what you might have said,
Had you of wit or letters the least jot:
But, O most lamentable man!--of wit
You never had an atom, and of letters
You have three letters only!--they spell Ass!
And--had you had the necessary wit,
To serve me all the pleasantries I quote
Before this noble audience. . .e'en so,
You would not have been let to utter one--
Nay, not the half or quarter of such jest!
I take them from myself all in good part,
But not from any other man that breathes!

DE GUICHE (trying to draw away the dismayed viscount):
Come away, Viscount!

THE VISCOUNT (choking with rage): Hear his arrogance!
A country lout who. . .who. . .has got no gloves!
Who goes out without sleeve-knots, ribbons, lace!

CYRANO: True; all my elegances are within.
I do not prank myself out, puppy-like;
My toilet is more thorough, if less gay;
I would not sally forth--a half-washed-out
Affront upon my cheek--a conscience
Yellow-eyed, bilious, from its sodden sleep,
A ruffled honor,. . .scruples grimed and dull!
I show no bravery of shining gems.
Truth, Independence, are my fluttering plumes.
'Tis not my form I lace to make me slim,
But brace my soul with efforts as with stays,
Covered with exploits, not with ribbon-knots,
My spirit bristling high like your mustaches,
I, traversing the crowds and chattering groups
Make Truth ring bravely out like a clash of spurs!

LIBRETHÉÂTRE

DU TEXTE À LA SCÈNE

La tirade du nez, Cyrano de Bergerac

 libretheatre.fr/tirade-nez-cyrano-de-bergerac/

10 mai 2017

Extrait de l'acte I, scène 4.

Cyrano répond au Vicomte de Valvert qui le provoque en lui disant : « Vous.... vous avez un nez... heu... un nez... très grand. »

Lien vers le texte intégral de *Cyrano de Bergerac* sur Libre Théâtre

À découvrir sur le site de l'INA, la « tirade du nez » par Daniel Sorano, dans une version théâtrale filmée par Claude Barma en 1960, où l'on peut apercevoir, parmi les seconds rôles, Jean Topart, Michel Galabru et Philippe Noiret.



Sarah Bernhardt dans « Cyrano de Bergerac », comédie d'Edmond Rostand en 1909. Source : Bnf/Gallica

Cyrano.

Ah ! non ! c'est un peu court, jeune homme !
 On pouvait dire... Oh ! Dieu ! ... bien des choses en somme...
 En variant le ton, – par exemple, tenez :
 Agressif : « Moi, monsieur, si j'avais un tel nez,
 Il faudrait sur-le-champ que je me l'amputasse ! »
 Amical : « Mais il doit tremper dans votre tasse
 Pour boire, faites-vous fabriquer un hanap ! »
 Descriptif : « C'est un roc ! ... c'est un pic ! ... c'est un cap !
 Que dis-je, c'est un cap ? ... C'est une péninsule ! »
 Curieux : « De quoi sert cette oblongue capsule ?
 D'écritoire, monsieur, ou de boîte à ciseaux ? »
 Gracieux : « Aimez-vous à ce point les oiseaux
 Que paternellement vous vous préoccupez
 De tendre ce perchoir à leurs petites pattes ? »
 Truculent : « Ça, monsieur, lorsque vous pétenez,
 La vapeur du tabac vous sort-elle du nez
 Sans qu'un voisin ne crie au feu de cheminée ? »

Prévenant : « Gardez-vous, votre tête entraînée
Par ce poids, de tomber en avant sur le sol ! »
Tendre : « Faites-lui faire un petit parasol
De peur que sa couleur au soleil ne se fane ! »
Pédant : « L'animal seul, monsieur, qu'Aristophane
Appelle Hippocampéléphantocamélos
Dut avoir sous le front tant de chair sur tant d'os ! »
Cavalier : « Quoi, l'ami, ce croc est à la mode ?
Pour pendre son chapeau, c'est vraiment très commode ! »
Emphatique : « Aucun vent ne peut, nez magistral,
T'enrhumer tout entier, excepté le mistral ! »
Dramatique : « C'est la Mer Rouge quand il saigne ! »
Admiratif : « Pour un parfumeur, quelle enseigne ! »
Lyrique : « Est-ce une conque, êtes-vous un triton ? »
Naïf : « Ce monument, quand le visite-t-on ? »
Respectueux : « Souffrez, monsieur, qu'on vous salue,
C'est là ce qui s'appelle avoir pignon sur rue ! »
Campagnard : « Hé, ardé ! C'est-y un nez ? Nanain !
C'est queuequ'navet géant ou ben queuequ'melon nain ! »
Militaire : « Pointez contre cavalerie ! »
Pratique : « Voulez-vous le mettre en loterie ?
Assurément, monsieur, ce sera le gros lot ! »
Enfin parodiant Pyrame en un sanglot :
« Le voilà donc ce nez qui des traits de son maître
A détruit l'harmonie ! Il en rougit, le traître ! »
— Voilà ce qu'à peu près, mon cher, vous m'auriez dit
Si vous aviez un peu de lettres et d'esprit
Mais d'esprit, ô le plus lamentable des êtres,
Vous n'en eûtes jamais un atome, et de lettres
Vous n'avez que les trois qui forment le mot : sot !
Eussiez-vous eu, d'ailleurs, l'invention qu'il faut
Pour pouvoir là, devant ces nobles galeries,
me servir toutes ces folles plaisanteries,
Que vous n'en eussiez pas articulé le quart
De la moitié du commencement d'une, car
Je me les sers moi-même, avec assez de verve,
Mais je ne permets pas qu'un autre me les serve.