

# TIRARD, NAUDIN

SOCIÉTÉ D'AVOCATS

An aerial photograph of a field with rows of crops, overlaid with a semi-transparent white rectangular box. Inside the box, on the left, is a stylized logo consisting of several geometric shapes. To the right of the logo is a block of text.

TIRARD, NAUDIN IS A BOUTIQUE LAW  
FIRM BASED IN PARIS SPECIALISING IN  
INTERNATIONAL TAX AND ESTATE  
PLANNING WITH A STRONG  
REPUTATION FOR ITS EXPERTISE AND  
CREATIVE APPROACH.

# TIRARD, NAUDIN

SOCIÉTÉ D'AVOCATS

## LAW FIRM

Two-partner boutique Tirard, Naudin is recognised for its expertise in corporate tax matters, estate planning and the structuring of foreign investment in real estate” – *Chambers Global 2007*

### OUR CLIENTS

- > **We act** for a broad base of corporate and wealthy private clients with cross border needs.
- > **We provide** international and French tax advice to private banks and international trust companies.
- > **We handle** complex tax litigations for corporate and private clients, in particular concerning European community freedoms and fundamental principles of law.
- > **We act** regularly as lawyer's lawyers providing specialist support for other firms and their clients.

### OUR APPROACH

#### EXPERTISE

By restricting our practice to taxation matters we believe that we are better able to provide the level of competence demanded by sophisticated clients.

#### INDEPENDENCE

By remaining independent we have developed working relationships with many respected law firms around the world (both large and small) which enable us to select the right lawyers to work for our clients.

#### CREATIVITY

We do not believe that one solution fits all. We try to understand each client's individual objectives and circumstances. We then translate those objectives into results tailored to our client's individual requirements.

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## FOUNDING PARTNERS

At Tirard, Naudin in Paris, Jean-Marc Tirard specialises in tax and estate planning for French and foreign high net worth individuals. Maryse Naudin is “very knowledgeable” on the creation of trusts and also assists clients acquiring French real estate property and in their tax and estate planning” – Who’s Who Private Client 2014

**MARYSE  
NAUDIN**

Founding  
Partner



**JEAN-MARC  
TIRARD**

Founding  
Partner

**Maryse Naudin** began her career in the tax department of one of the major accounting firms, where she was in charge of the real estate practice and the South East Asia clientele, prior to co-founding Tirard, Naudin. 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.

**Maryse Naudin** has a particular expertise in advising foreign investors acquiring French real estate property as well as advising French clients with foreign interests. She also has a wealth of expertise in matters relating to trust aspects in a civil law environment, European taxation, and in particular to tax litigation with respect to community freedoms.

She has notably contributed to the drafting of many of Jean-Marc Tirard's books and publications, including « La Fiscalité des Sociétés dans l'UE » and « Les trusts anglo-saxons et les pays de droit civil ».

**Maryse Naudin** is the co-founder and former secretary of the French branch of the Society of Trust and Estate Practitioners (STEP), and a former chairman of the "International Estate Planning" commission of the Union Internationale des Avocats.

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.

**Maryse Naudin** is rated as one of the leading tax and private client French lawyers in numerous surveys (Who's Who Legal, Leaders's League, Pratical Law, etc.)

**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.

**Jean-Marc Tirard** 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.

He has published many articles and books on these subjects, including « La Fiscalité des Sociétés dans l'UE » (8th edition 2010) translated in English as « Corporate Taxation in EU Countries » (Longmans) and « Les trusts anglo-saxons et les pays de droit civil » (with Jean-Paul Béraudo, Academy & Finance, 2006).

He is the author of the French chapter of “The International Guide to the Taxation of Trusts” published by the International Bureau of Fiscal Documentation.

**Jean-Marc Tirard** is the co-founder and former chairman of the French branch of the Society of Trust and Estate Practitioners (STEP). He was also 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.

**Jean-Marc Tirard** is rated as one of the leading tax and private client French lawyers in various surveys (Euromoney, International Tax Review, Chambers, Who's Who Legal etc.) and was named Outstanding European Individual of the Year by the Citywealth Magic Circle Awards 2009.

# TIRARD, NAUDIN

SOCIÉTÉ D'AVOCATS

## DIRECTOR

**OURI  
BELMIN**  
Director



**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 4 audit firms. After several years of practice as a senior lawyer at Tirard, Naudin, he is now in charge of the firm's team in Paris.

**Ouri Belmin** advises high net worth individuals on all French aspects of international taxation and estate planning, including transfers of tax residence, tax treatment of trusts, legal and tax treatment of successions and liberalities, and matters involving conflicts between common and civil law systems.

**Ouri Belmin** has been involved in numerous tax litigations and has an excellent knowledge of all stages and aspects of the French tax procedure.

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## PRACTICE AREAS

### **WE ADVISE**

On all aspects of French taxation with a particular emphasis on international tax issues.

### **WE HAVE**

Extensive experience in advising and planning for foreign individuals moving to France.

### **WE'RE EXPERT**

At planning the most tax-efficient structure for the purchase of French commercial and residential property.

### **WE'RE EXPERIENCED**

In achieving negotiated settlements with the French tax authorities and where necessary we deal with tax investigations, appeals and litigation.

### **WE ADVISE**

Clients in case of conflict between common and civil law systems and we have a particular reputation and expertise in advising in relation to trusts in a French context.

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SOCIÉTÉ D'AVOCATS

## CONTACT



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