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R&C

Note d'information
Newsletter

Non-Résidents

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THE NEW

FRANCO-LUXEMBOURG

TAX CONVENTION

On 25 February 2019, the Franco-Luxembourg tax treaty was approved, which makes it possible to avoid double taxation and prevent tax evasion and fraud in the field of income and wealth tax. This convention does not apply to taxes on donations and inheritances.

What are the real estate provisions of this agreement?

A company having only its registered office in France or Luxembourg may no longer invoke this agreement. The capital gain on the sale of immovable property

situated in one of the two Contracting States may be taxed in the State in which the property is situated. This provision was already included in the old agreement.

For capital gains from the sale of securities of real estate companies such as SCIs, the new agreement provides that these gains will remain taxable in France if at any time during the 365 days preceding the sale, these shares derive more than 50% of their value, directly or indirectly, from real estate located in France. It is a kind of new definition of real estate dominance. This provision concerns shares or other rights in a company, trust or any other institution or entity.

SOCIAL CHARGES AND NON-RESIDENTS OUT OF EUROPE



The Administrative Court of Versailles has just confirmed that a person affiliated to a social security scheme of a country outside the European Union other than the Member States of the European Economic Area or Switzerland is subject to social security contributions on capital income in France (and in particular on property capital gains).

It therefore confirms that it is not possible for these persons to obtain reimbursement of social security contributions paid under the «De Ruyten» case law, unlike a Swiss resident.

HOW TO GET MARRIED IN FRANCE?

France is the land of romance and getting married in France seems to be the most beautiful way to seal your love. Is this possible as a foreigner?

Who can get married in France?

It is not necessary to be French to get married.

Anyone can do so, provided they meet certain conditions and in particular, are of age, are not already married or are not related or in alliance with their future spouse

How is the wedding going?

Documents concerning the spouses and their witnesses must be provided to the town hall (copy of identity documents, proof of residence, birth certificate, etc.)

The official announcement of the next marriage is made by the publication of notices called banns posted at the door of the town hall of the marriage as well as at that of the town halls where one or the other of the spouses has his domicile, 10 days before the marriage

The wedding is then celebrated at the town hall in a room open to the public. A translator may be present.

Can you get married anywhere?

It is necessary to have lasting direct or indirect links with a municipality in order to be able to have your marriage celebrated there. For this reason, it is possible to get married in the commune of residence of one's parents.

For foreigners, it will most often be the municipality where one of the two spouses has his or her residence. Residence is established by at least one month of continuous residence. Getting married in Paris will therefore imply at least having a lease in his name for more than a month for accommodation in that city.

For foreigners who have neither domicile nor residence, nor any relative domiciled in France, they may only marry in one of the following territories:

- New Caledonia,
- French Polynesia,
- Saint-Barthélemy,
- Saint-Martin,
- Saint Pierre and Miquelon,
- Wallis and Futuna.

What about the matrimonial regime?

For spouses married since 29 January 2019, if the spouses do not choose the law applicable to their matrimonial regime, the provisions of the legal regime of the spouses' first residence after the celebration will apply, even if they move. The spouses may choose the law of the country in which at least one of them is habitually resident or the law of the country in which one of the spouses has nationality.



Guide on property taxation in France



NEW

DOWNLOAD

NEWS

[Non-résidents : towards an exemption of social charges in France?](#)

Many of you have heard of the abolition of the CSG-CRDS, but it is important to remain cautious about this information. Here is what we can say about it

Non-residents – Purchasing through an SCI in France: what are the tax consequences and the pitfalls?

Must you declare all your bank accounts held abroad?

CONTACT US FOR
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VIDEO

NON-RESIDENT
TAX NEWS
IN FRANCE

SUBTITLES IN ENGLISH



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