

**Insights**

## **PARIS TEAM AUTHORS ARTICLE FOR 'BUSINESS IMMO' ON TAX EXEMPTION CASE**

Nov 13, 2020

BCLP's Paris Tax Team, led by Partners Christine Daric and Olivier Mesmin, authored an article Nov. 13 for Business Immo concerning a decision of the French Supreme Court (Cour de Cassation) which held that the tax exemption of 3 percent (annual tax based on the value of property held in France by French or foreign entities) is indeed linked to the filing of declaration No. 2746 on time. A late filing will lead to the payment of the tax. Compliance with the deadline for filing the declaration, therefore, must be carefully monitored.

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## MEET THE TEAM



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