

Our discounts

We inform our clients that we practice to date, for the share of emoluments attributable to our Practice, the following discounts*:

Rate effective from 15 November 2016

5. REGARDING OPERATIONS RELATED TO FAMILY LAW

5.1. Declaration of succession (Art. A 444-63 of the French Commercial Code – No. 8 of Table 5 appended to Article R.444-3 of the French Commercial Code)

Portion of Base in €	Rate of Discount % (for the relevant portion)
From €0 to €10,000,000	0%
Above €10,000,000 €	10% (maximum discount allowed)

5.2. Donation – Donation-Non-Dutreuil scheme sharing (Art. A 444-67 of the French Commercial Code – No. 16 to 19 of Table 5 appended to Article R.444-3 of the French Commercial Code and Art. A 444-68 of the French Commercial Code – No. 20 and 21 of Table 5 appended to Article R.444-3 of the French Commercial Code)

Portion of Base in €	Rate of Discount % (for the relevant portion)
From €0 to €10,000,000	0%
Above €10,000,000	10% (maximum discount allowed)



5.3. Dutreil scheme company succession (Art. A 444-67 of the French Commercial Code – No. 16 to 19 of Table 5 appended to Article R.444-3 of the French Commercial Code and Art. A 444-68 of the French Commercial Code – No. 20 and 21 of Table 5 appended to Article R.444-3 of the French Commercial Code)

Portion of Base in €	Rate of Discount % (for the relevant portion)
From €0 to €10,000,000	0%
Above €10,000,000	40% (maximum discount allowed)

* These discounts are determined regardless of any regulatory social and professional contributions to which these emoluments may be subject.