

Recognition of Civil Partnerships in France

Whilst the UK recognises most foreign equivalents as Civil Partnerships and thus gives them all the same tax exemptions and reliefs, the reverse is not the case.

The introduction of full inheritance exemption on death for French PACS partners since August 2007 has highlighted these difficulties, since a UK civil partnership is not recognised in France and is thus subject to 60% tax rather than full exemption. On the other hand, a non-French same sex marriage valid under each party's personal law has been recognised in France as a marriage.

Currently it is not possible for a couple who already have a non-French registered partnership to register a French PACS, since they then do not satisfy the necessary celibacy condition of Article 515-2. Equally even for unregistered couples, it is not possible to register a PACS unless one party is either a French national or they have a common habitual residence in France.

The publication on 21 October 2008 of Ministry Announcement 28470 JOAN Q 21 October 2008 p.9073 is therefore greatly welcomed. The fact that the French civil code does not contain private international law rules on these issues in France has been noted and it is therefore proposed to introduce legislation in France setting out the private international law rules as to the conditions for recognition and the effects of non French registered partnerships.

Dawn Alderson

Dawn.alderson@russell-cooke.co.uk

Richard Frimston

Richard.frimston@russell-cooke.co.uk

November 2008