



CENTRE DE DROIT COMMERCIAL, FISCAL ET DE L'INNOVATION

Robert Danon | Jean-Luc Chenuaux | Nathalie Tissot (eds)

CCCFI

# Taxation of Trusts in Civil Law Jurisdictions

## 2nd Symposium of International Tax Law



BANQUE PRIVÉE  
EDMOND DE ROTHSCHILD



Institut suisse de droit comparé  
Schweizerisches Institut für Rechtsvergleichung  
Istituto svizzero di diritto comparato  
Swiss Institute of Comparative Law

Schulthess  2010  
ÉDITIONS ROMANDES

# Table of Content

Foreword	V
Préface	VII
Table of Content	IX
Texts	IX
Authors' List	XI

## Texts

The Hague Trusts Convention and Selected Questions in Swiss Private International Law (Florence Guillaume)	1
Taxation of Trusts in Common Law Jurisdictions (Joanna Wheeler)	29
Taxation of Trusts in Austria (Katharina Kubik)	55
Taxation of Trusts in Belgium (Jacques Malherbe)	83
Taxation of Trusts in France (Jean-Marc Tirard)	111
Taxation of Trusts in Germany (Christian von Oertzen and Reimar Pinkernell)	129

Table of Content

---

Taxation of Trusts in Italy (Guglielmo Maisto)	153
Taxation of Trusts in Liechtenstein (Heinz Frommelt and Marco Felder)	187
Taxation of Trusts in the Netherlands (Xavier Auerbach)	223
Taxation of Trusts in Switzerland (Jean-Blaise Eckert)	255