


# French Tax Authorities Recognize Dutch Same-Sex Marriage

*Le Monde* has reported this week that the French Ministry of Finance has  accepted to recognize a Dutch same-sex marriage for tax purposes.

According to the article, the two Dutch men had married in Leyden in 2002. They then moved to France, probably in 2004. In 2005, they tried to file a tax return in common, which can attract significant tax benefits. First, French tax authorities refused, arguing that same-sex marriage does not exist in France.

The spouses hired a lawyer who challenged the decision on their behalf. *Le Monde* reports that he insisted “international conventions signed by France and rules of international private law” should be applied. In July 2008, the Legal Department of the Ministry of Finance eventually notified the spouses that they would be considered so for French tax purposes.

Same sex union was introduced in France in 1999 (“PACS”). It has some tax consequences. Here, the parties never tried to argue, it seems, that the Dutch marriage could be recognized as a French PACS.