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Thinking of Moving Your Business to France?

Key Legal & Tax Insights



Disclaimer

This information is presented for the purposes of general education and does not constitute legal advice. For advice about a specific case, please consult legal counsel.



Becki Young, Managing Partner



Becki Young is a seasoned business immigration attorney with nearly three decades of experience advising clients across industries including investment banking, technology, nonprofit, manufacturing, and healthcare. She has deep expertise in investment-based immigration (E2 and EB5), extraordinary ability cases, and startup sponsorships.

A recognized leader in hospitality immigration, Becki has represented more than 100 of the world's top hotels and restaurants, facilitating visas for trainees, professionals, and individuals of extraordinary ability. Her client-centered approach and mastery of complex immigration law have earned her numerous accolades.

Before co-founding Grossman Young & Hammond, Becki was Of Counsel at Baker & McKenzie in Washington, DC, where she oversaw global immigration services for multinational clients. An active member of the American Immigration Lawyers Association (AILA), she mentors fellow attorneys, speaks at industry conferences, and contributes frequently to publications on business immigration issues.



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Aurore Le Roy de la Chohinière, Correspondent Attorney



Aurore is a French business and civil law attorney based in Toulouse, practicing at CLF AVOCATS, where she focuses on insurance and civil liability matters.

She holds a degree in International Business Law from the University of Lorraine and a degree in International Commercial Law from Swansea University. Over the course of her career, she has developed substantial expertise in commercial and civil law.

Aurore has been affiliated with the GYH team since 2017, concentrating on U.S. business immigration matters. In January 2025, she began a new chapter in her legal career, practicing as a French attorney in corporate and insurance law while overseeing GYH's correspondent operations in France.

She also facilitates referrals to qualified legal professionals for business establishment and related matters in France.



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Arthur Leclerc, Correspondent Attorney



Arthur Leclerc is a French attorney practicing in administrative and immigration law.

He holds a Master's degree (Master 2) in International and European Law, obtained in September 2022, and was admitted to the French Bar in December 2022 with a specialization in International and European Law.

Arthur completed a six-month collaboration within a chamber of the Administrative Court of Toulouse, where he focused on immigration matters. He has also undertaken various internships and professional collaborations with firms concentrating on administrative, nationality, and immigration law.

His practice is dedicated to immigration and nationality law.



Nadia Abada, Correspondent Attorney



Nadia Abada is a French attorney practicing in international tax law in Toulouse, France.

She holds a Master's degree in tax law from the University of Toulouse, which she earned in 2022, followed by a diploma in international tax law from Leiden University in the Netherlands.

She initially focused on French individual and corporate taxation, gaining significant expertise in the complexities of French tax regulations. Over time, her practice evolved to concentrate on international tax law.

Since 2024, Nadia has been working at a law firm specializing in international mobility. In this role, she advises corporate clients on a range of legal matters, including labor law, social security, and international tax law.



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Part One: Immigration and Nationality Options for a U.S. Citizen in France



Immigration and Nationality Options for a U.S. Citizen in France

1. Naturalization (Discretionary)

- Typically, 5 years lawful residence in France
- French language proficiency, good character, and respect for public order

2. Nationality by Descent (Automatic if eligible)

- Child is French if one parent was French at birth
- No residence or language requirement
- Not discretionary

3. Nationality Based on Birth in France

- Birth in France alone is not sufficient
- May become French at age 18 if residency requirements are met

4. The Importance of Civil Status Documents and Apostilles





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Part Two: Trade and Tariff Considerations for a French Wine Business



Trade and Tariff Considerations for a French Wine Business

1. Recent U.S.-EU Trade Developments

2. July 27, 2025: U.S.-EU framework agreement announced
3. January 2026: European Parliament suspended ratification (high tariffs imposed on exporting countries like France)
4. Feb 2026: U.S. Supreme Court strikes down IEEPA-based tariffs -> 15-25% tariffs invalidated (including on French wine)

2. U.S. President's immediate response:

1. Up to 15% tariffs currently applied under Section 122 (150 days)
2. French wine exports to the U.S. are directly affected

3. Business responses already include:

1. Renegotiating contracts and adjusting pricing strategies
2. Reevaluating supply chains and distribution

4. Why This Matters for Relocation Decisions

1. Impacts profit margins and long-term planning / no refunds currently planned for exporters
2. Influences where to locate operations
3. Requires coordination between immigration, corporate structure, and trade strategy





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Part Three: Tax Impacts of Relocating to France



Part Three: Tax Impacts of Relocating to France

1. **Dual Tax Exposure**

- U.S. citizens remain subject to U.S. taxation
- France may tax you once you are effectively settled
- Double tax treaties may reduce or avoid double taxation

2. **When You May Be a French Tax Resident**

- Live in France with your family
- Spend most of your time in France
- Work primarily from France
- Have your main economic interests in France

3. **Business Risk**

- Operating a business from France may create a tax liability in France, even if the head company and customers are in the U.S.
- Typical requirements: registration, VAT (if applicable), and French tax/social filings.





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Thank you!

