

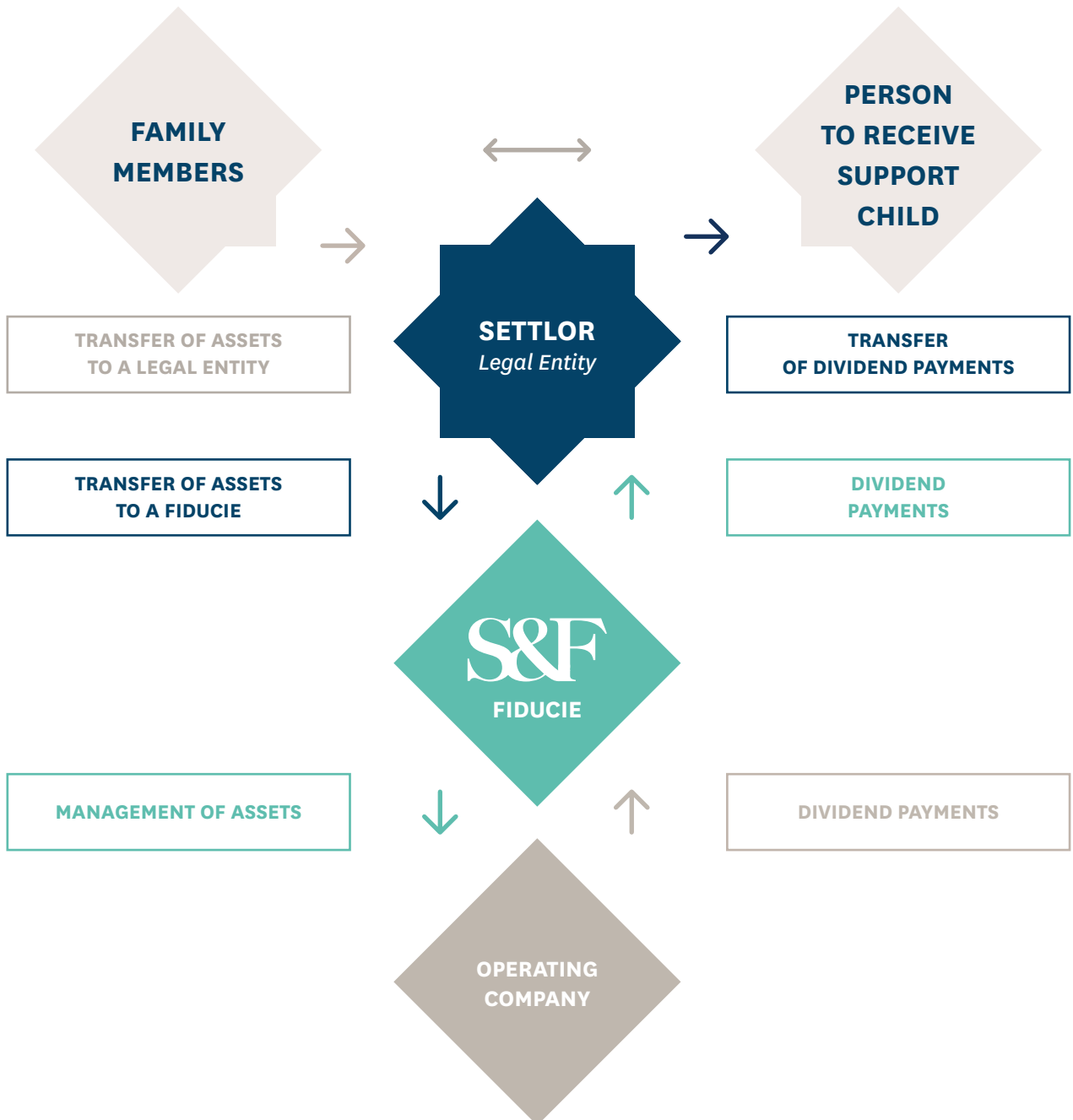


AVOCAT FIDUCIAIRE



# EXAMPLES OF FIDUCIES

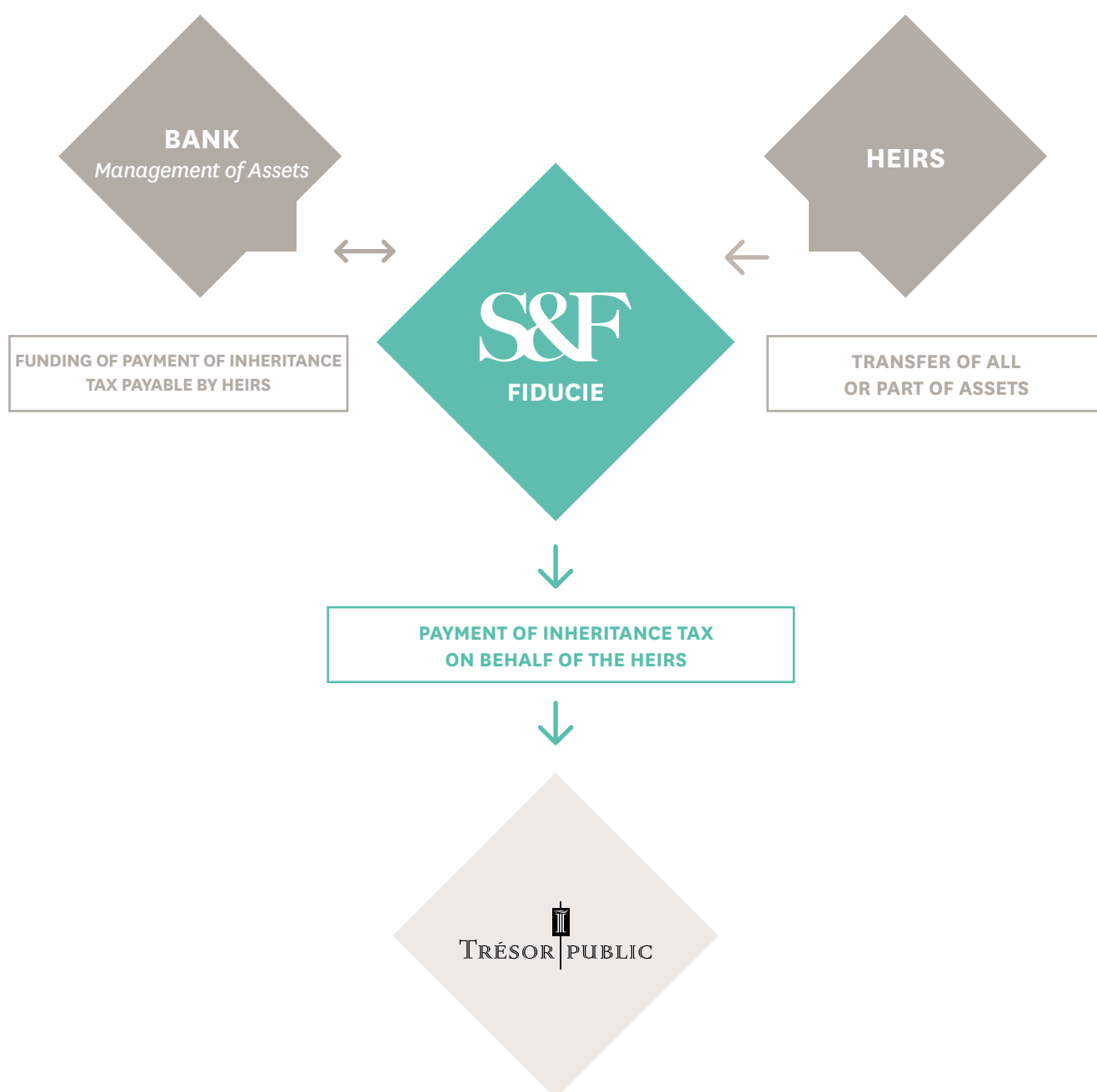
## 1. FIDUCIE TO SUPPORT A CLOSE RELATIVE OR DISABLED CHILD AFTER ITS PARENTS' DEATH



The donor or legatee here transfers their assets to a company, which enters into a fiducie agreement. The donor or legatee then transfers the assets into a fiducie fund. The **Trustee** transfers the dividends received in relation to its management of the assets to the **Settlor**.

## 2. FUNDING THE PAYMENT OF INHERITANCE TAX THROUGH A FIDUCIE USED AS SECURITY AND MANAGING THE ESTATE ASSETS THROUGH A FIDUCIE USED AS A MANAGEMENT TOOL

The heirs can put the deceased's assets into a fiducie to grow those assets during the time it takes to divide the estate and to fund the payment of the inheritance tax.

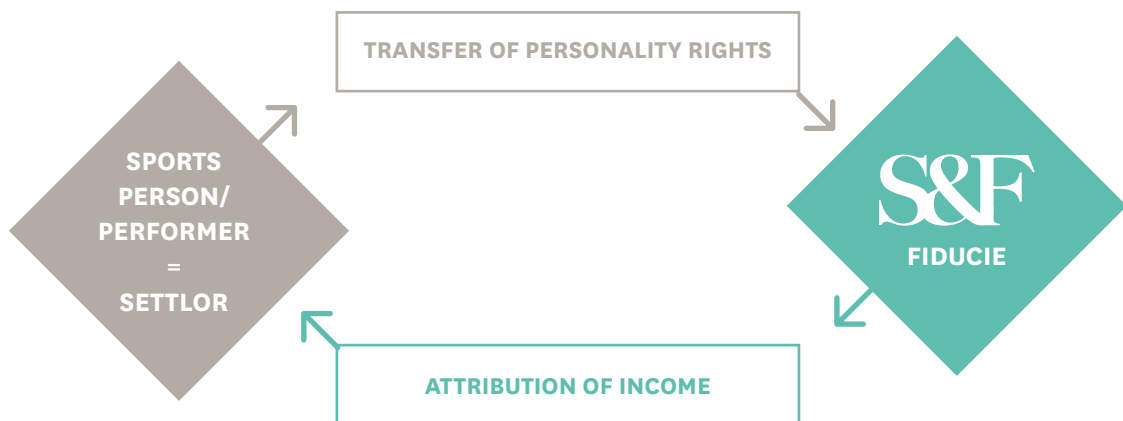


**NOTE :** The Security Fiducie is created by the heirs, who transfer a part of the estate assets to the Trustee. The Fiducie obtains a loan from a bank to finance the payment of the inheritance tax and a Management Fiducie can be put in place to manage the estate assets.

### 3. FIDUCIE USED TO MANAGE SPORTSPEOPLE’S OR PERFORMERS’ REPRODUCTION RIGHTS

Under the Fiducie Lawyer’s management, a contractual arrangement is put in place to manage the personality rights, while supporting the role of the performer’s or sportsperson’s lawyer or agent.

The Fiducie Lawyer acts as a “Producer”, tasked with creating value for all the personality rights (name, image, voice, etc.).



#### TASKS OF FIDUCIE LAWYER

- ▶ Manage all rights;
- ▶ Manage the relationship with advertisers;
- ▶ Manage the relationship with sponsors;
- ▶ Manage the relationship with the media.



# S&F

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