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Bare ownership (nue-propriété) donation of the shares under condition of reinvestment and postponement of the unsecured usufruct

By the court decision of the 31 march 2017 the Council of the State it was admitted the validity of the bare ownership (nue-propriété) donation of the shares under condition of reinvestment and postponement of the unsecured usufruct. By this the supreme judges confirm their position of the 10 February (CE, 9e et 10e ch., 10 févr. 2017, no 387960 : JurisData no 2017-002348; RFP 2017, comm. 8, note S. Torricelli-Chrifi ; JCP N 2017, no 18, 1172, note J.-J. Lubin ; Dr. Fisc. 2017, no 14, comm. 239, note R. Mortier). Little by little, at will of the court decision appears the supervision of the donation cession of the shares in the vis-à-vis abuse of rights process.

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