PwC Wines and Spirits Department

Law relating to vineyards, wine and spirits, and rural law
Winegrowers and winemakers today are faced with a multitude of challenges, from increasing their market share to developing an international presence, expanding to optimal size, financing their operations or investment projects, protecting their assets, digitally transforming their business, diversifying their activities and transferring title to their holdings or property.

For more than 30 years, our teams have been working with stakeholders in winegrowing and winemaking to help them solve the issues at play in the industry.
Conquering new markets has become key to ensuring the health and sustainability of companies operating in the wine industry. We can help with:

- drawing up business contracts and general terms and conditions of sale,
- overseeing international partnerships and contractual relationships,
- managing expatriate employees, and more.
Our experts help winegrowers and winemakers navigate the many regulations that govern their holdings, particularly with regards to:

- wine trademarks, labelling, controlled designation of origin in France (appellation d’origine contrôlée – AOC), the French Evin law, classification, etc.,
- rural leases, land operating and owning entities, planting or replanting rights, classified installations for the protection of the environment (installations classées pour la protection de l’environnement – ICPEs), environmental issues, etc.,
- agricultural tax, customs and excise duties, labour law, agricultural social security, etc.,
- the French rural land agency (Sociétés d’aménagement foncier et d’établissement rural – SAFER) and farm compliance checks,
- declaring foreign investments in France and filing requests for farm licences, etc., and
- specific financial regulations relating to public offers, alternative investment funds, winegrowers’ cooperatives (groupements fonciers viticoles – GFVs), etc.
At least six in ten winegrowers are over the age of 50, and more than half have no heir. Transferring title to vineyards is therefore not just a family matter, but a major issue for the industry as a whole. We can help with:

• reducing conveyancing costs,
• organising the exit of certain partners,
• determining how the holding should be governed,
• bringing in institutional or private («family office-type») investors to cover the costs of certain family members exiting the business,
• outsourcing property to agricultural investment cooperatives, and
• creating investment funds to hold land.
Our lawyers have advised buyers and sellers in more than 100 wine property transactions, including sales of family land, voluntary and forced sales, sales of business lines by groups, professional and/or personal investments, diversification of assets and «impulse» buys. We can help with:

- conducting purchase and seller audits,
- determining tax costs,
- establishing the entity’s tax and legal structure for the buyer,
- assembling a dedicated team of experts,
- drawing up and negotiating legal documents, and
- setting up companies, leases and other legal frameworks.
In-depth knowledge of numerous administrative, financial, legal, tax, human resources and digital issues is essential to successfully managing vineyards and wineries today. We can help with:

- customs law, including excise duties and alcohol taxation,
- rural and forestry law,
- legal expertise relating to protected designation of origin in France (appellation d’origine protégée – AOP), labelling, brands and estate names,
- the protection of personal data handled by holdings, and
- environmental law.
Handling disputes

Like all companies, vineyards and wineries may be involved in various types of disputes or insolvency proceedings. We can help with:

• disputes on rural leases,
• administrative disputes relating to farm compliance checks, operating licences, etc.,
• commercial disputes,
• civil disputes relating to sales, SAFER, branding rights, infringement proceedings, inheritance, etc., and
• insolvency.
Our wine experts around the world
• The right methodology for each situation
• Our understanding of the wines and spirits industry as a whole
• Long-term support
• An international network as well as a local presence in your winegrowing region in France and abroad
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