

Key words: *US REITs – European REITs Comparison, REIT requirements, REIT Taxation, The legal regime, Management of REITs*

Abstract: *This study approach the real estate international comparisons - US REITs vs French and German RE markets - such as : REIT Requirements, REIT Taxation, REIT Shareholder Taxation, Entity requirements to qualify as a REIT, Ongoing requirements to remain in REIT status, Management of REITs, REIT Qualification, Special capital gain rules*