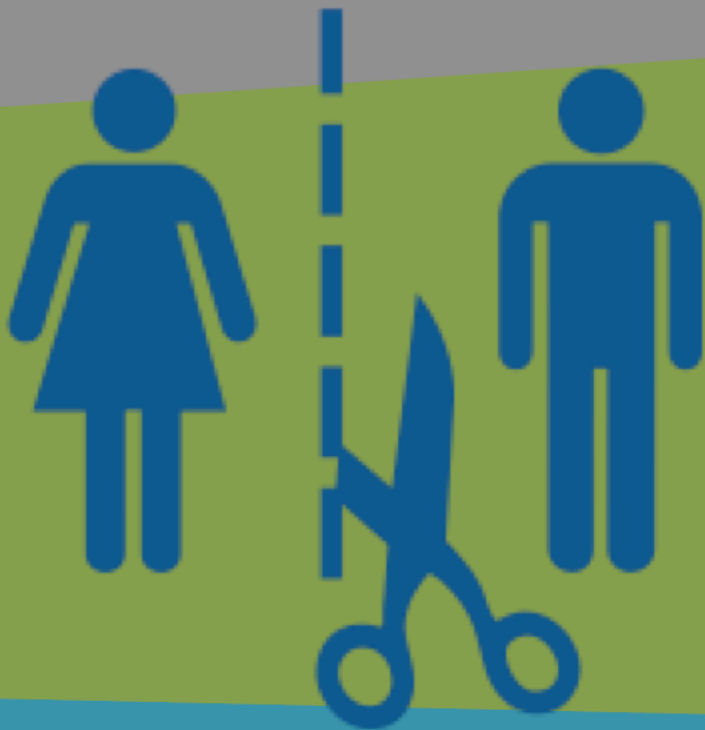


Matrimonial Which Valuation Date do I use?



In most circumstances, businesses being valued for Family Law purposes are valued at 'Date of Trial'. However, there may be circumstances where other valuation dates may be prudent, i.e.



Date of Separation

If one party feels that the business has been influenced since this date, either positively (perhaps through an inheritance or large windfall) or negatively (such as excess spending or running the business down)

Date of Co-habitation

If the business was operating (in a similar fashion to how it is today), an assessment may be sought to assist in calculating contributions.



Ultimately it is a decision for the Court to decide. However, if the parties are not seeking to attend Court, it may be worthwhile discussing the timing of any valuation with the Forensic Accountant, as these dates and the methodologies used can make a significant impact on the value.