

**Nicolas BRAHIN**  
DESS Droit Bancaire et Financier  
Université PARIS I

**Barbara CASTANIE**  
DEA Droit Administratif  
Université de Montpellier

**Céline ZEKRI**  
DEA Droit Immobilier Public et Privé  
Université de Nice

*Avocats au Barreau de NICE*

Correspondant organique de :

**Legipass**  
*Avocats au Barreau de Paris*  
8, rue Auber - 75009 PARIS  
Tel : +33 01 77 49 27 40 | Fax : +33 01 40 07 04 54  
www.legipass.com

**Advokatfirmaet Finn C. Larsen**  
*Advokat au Barreau du Danemark*  
Algade 43, 1 - 4000 ROSKILDE  
Telefon +45 4635 1515 | Telefax +45 4636 3747

# Cabinet BRAHIN avocats

ADVOKATFIRMA I FRANKRIG / LAWYERS OFFICE IN FRANCE

**Nice, le 3 juillet 2014**

## Calculation of fees and scales

### I. Deduction on taxable assets

- After deduction of tax allowances already done on previous donations made between the same persons (Article 784 of the Tax Code (hereinafter 'CGI'))

Since August, 17 2012, the deadline of tax recalling for previous donations is 15 years (Article 5, Loi n°2012-958 de Finances rectificative pour 2012 du 16 aout 2012).

<b>Beneficiary</b>	<b>Succession</b>	<b>Donation</b>
<b>Spouse or "pacsé"</b> (Article 796-0 bis CGI)	Exemption	80,724 EUR
<b>Living children; or represented because of predecease or renunciation</b> Ascendants (Article 779 CGI)	100 000€	100 000 EUR
<b>Grandchildren</b>	-	31 865 EUR

Cabinet BRAHIN Société d'Exercice Libérale à Responsabilité Limitée inscrite au Barreau de NICE  
1, RUE LOUIS GASSIN 06300 NICE FRANCE  
TEL. +33 (0)4 9383 0876 FAX +33 (0)4 9318 1437 **CASE PALAIS 427**  
E-mail: info@brahin-avocats.com  
www.Brahin-avocats.com

Membre d'une association de gestion agréée – le règlement des honoraires par chèque est accepté  
Palais C 427

<b>Great grandchildren</b>	-	5 310 EUR
<b>Living siblings or represented siblings because of predecease or renunciation</b> (Article 779 IV CGI)	15 932 EUR	15 932 EUR
<b>Siblings</b> which are (Article 796-0 ter CGI) single, divorced or separated and who fulfil the two conditions of :  <ul style="list-style-type: none"> <li>- being aged over 50 or disabled</li> <li>- having resided continually with the deceased during the previous five years preceding death</li> </ul>	Exemption	15,932€
<b>Nephew or niece</b> acting on their own initiative (Article 779 V CGI)	7 967 EUR	7 967 EUR
<b>Handicapped</b> heir, legatee or recipient	159 325 EUR	159 325 EUR
<b>Any heir or legatee</b> in lack of other tax allowance	1 594 EUR	-

## II. Rates

(Article 777 CGI and Dict. Enreg. N°1710 and n°3995 a and following)

- On the portion free of allowances after deduction of tax allowances:

<b>Transfer between</b>	<b>2014</b>	<b>RATE</b>	<b>TO SUBSTRACT</b>
<b>Spouse or “pacsé”</b>	First successions Exemption		
	Second donations < 8 072 €	5 %	0
	Between 8 072 € and 15 932 €	10 %	404 EUR
	Between 15 932 € and 31 865 €	15 %	1 200 EUR
	Between 31 865 € and 552 324 €	20 %	2 793 EUR
	Between 552 324 € and 902 838 €	30 %	58 026 EUR
	Between 902 838 € and 1 805 677 €	40 %	148 310 EUR
	> 1 805 677 €	45 %	238 594 EUR
<b>In direct line</b>	< 8 072 €	5 %	0
	Between 8 072 € and 12 109 €	10 %	404 EUR
	Between 12 109 € and 15 932 €	15 %	1 009 EUR

	Between 15 932 € and 552 324 €	20 %	1 806 EUR
	Between 552 324 € and 902 838 €	30 %	57 038 EUR
	Between 902 838 € and 1 805 677 €	40 %	147 322 EUR
	> 1 805 677 €	45 %	237 606 EUR
<b>Living siblings or represented<sup>1</sup> (nephew, niece,...)<sup>2</sup></b>	< 24 430 €	35 %	0
	> 24 430 €	45 %	2 443€
<b>Relatives up to the 4<sup>th</sup> degree</b>	On the totality beyond the tax allowance	55 %	0
<b>Relatives beyond the 4<sup>th</sup> degree</b>	On the totality beyond the tax allowance	60 %	0

---

<sup>1</sup> For the death occurred since August 22, 2007, the sibling single, widow, divorced or separated is exempt of succession fees under the double condition of been aged over 50 or disabled; and have been residing continually with the deceased during the five years preceding the death.

<sup>2</sup> Nephews and nieces representing their author predeceased or the author renouncing to his succession they benefit from the applicable rate between siblings for successions opened since January 1<sup>st</sup>, 2007 under condition they are from several stocks (*Inst. Fisc. Du 10 juillet 2009, Rép. Min. n°54899 du 26 janvier 2010 et Rescrit Fiscal du 28 septembre 2010*).

Cabinet BRAHIN Société d'Exercice Libérale à Responsabilité Limitée inscrite au Barreau de NICE

1, RUE LOUIS GASSIN 06300 NICE FRANCE

TEL. +33 (0)4 9383 0876 FAX +33 (0)4 9318 1437 **CASE PALAIS 427**

E-mail: info@brahin-avocats.com

www.Brahin-avocats.com

Membre d'une association de gestion agréée – le règlement des honoraires par chèque est accepté

Palais C 427