

## Ancillary taxes

### Tax on high real estate capital gains

This tax applies to capital gains from the sale of immovable property other than building plots, where the taxable net capital gain (after deduction of the allowance for the holding period and taking into account the exceptional allowances of 70% or 85%) is higher than EUR 50 000.

The tax is calculated on the basis of the total amount of the taxable capital gain as follows (CG = amount of the taxable capital gain):

Amount of the taxable capital gain	Amount of the tax
from EUR 50 001 to EUR 60 000	2% CG – (60 000 – CG) x1/20
from EUR 60 001 to EUR 100 000	2% CG
from EUR 100 001 to EUR 110 000	3% CG – (110 000 – CG) x 1/10
from EUR 110 001 to EUR 150 000	3% CG
from EUR 150 001 to EUR 160 000	4% CG – (160 000 – CG) x 15/100
from EUR 160 001 to EUR 200 000	4% CG
from EUR 200 001 to EUR 210 000	5% CG – (210 000 – CG) x 20/100
from EUR 210 001 to EUR 250 000	5% CG
from EUR 250 001 to EUR 260 000	6% CG – (260 000 – CG) x 25/100
Over EUR 260 000	6% CG

### Taxes on sales of land made available for construction

#### 1. National tax on land made available for construction

This tax is intended to finance measures promoting installation and transfer in the field of agriculture.

All owners of agricultural land made available for construction following the amendment of the local land use plan (*plan local d'urbanisme*, PLU) after 13 January 2010 must in principle pay a tax on the capital gain realised on the occasion of the first sale of that land.

The following are exempt:

- expropriated land;
- land sold for a price of less than EUR 15 000;
- land, the first sale of which takes place more than 18 years after its classification as a construction area;
- land with a capital gain of less than 10 times the purchase price.

The taxable amount consists of the difference between the sale price and the purchase price, discounted in accordance with the latest consumer price index excluding tobacco, published by the National Institute of Statistics and Economic Studies, INSEE. See related online service: 'Monetary erosion coefficient TAB'. The various tax allowances are not applicable.

The rate of tax varies according to the relationship between the sale price and the purchase price. It is 5% where the ratio between the sale price of the land and the purchase price or market value is greater than 10 and less than 30. Above that limit, the share of the capital gain remaining to be taxed is subject to a rate of 10%.

**Example:** price for the sale of undeveloped land made available for construction: EUR 287 000. Discounted purchase price: EUR 7 000. Basis for the tax calculation: EUR 280 000 (EUR 287 000 – EUR 7 000).

The ratio between the sale price and the discounted purchase price is 41 (287 000/7 000).

Therefore, the rate of the tax will be:

- 5% for the share of the capital gain less than or equal to 30 times the purchase price.  
Capital gain amount less than 30 times the purchase price: EUR 7 000 X 30 = EUR 210 000.  
Calculation of the tax at 5%: EUR 210 000 x 5% = **EUR 10 500**.
- 10% for the share of the capital gain remaining to be taxed.  
Capital gain amount remaining to be taxed: EUR 280 000 – EUR 210 000 = EUR 70 000.  
Calculation of the tax at 10%: EUR 70 000 x 10% = **EUR 7 000**.

The total amount of the tax is: EUR 10 500 + EUR 7 000 = **EUR 17 500**.

## 2. Municipal tax on the sale, in return for payment, of land which has become available for construction

This tax is established on the basis of decisions by the municipalities or public establishments for cooperation between local authorities (EPCI). The list of municipalities that have voted in favour of this tax is available through the online service: 'Land that has become available for construction, municipalities' ('Terrains devenus constructibles communes').

Individuals and partnerships must pay this tax on the first sale, in return for payment, of undeveloped land made available for construction by virtue of their classification by a local land use plan or by another urban planning document serving as such.

The tax shall not apply to the sale of land:

- exempt from capital gains;
- where the sale price is less than three times the purchase price;
- carried out more than 18 years after the date on which the land was made available for construction.

It is based on the difference between the selling price and the purchase price, discounted according to the latest consumer price index excluding tobacco, published by the National Institute of Statistics and Economic Studies, INSEE. See related online service: 'Monetary erosion coefficient TAB'. The various tax allowances are not applicable.

The rate of the tax is 10%.

This tax is paid when the capital gains tax return is submitted using form 2048-TAB.

### **Textes de loi et références**

[Code général des impôts : article 1609 nonies G](#) Taxe sur les plus-values immobilières élevées

[Code général des impôts : article 1529 du code général des impôts \(CGI\)](#) – Taxe sur la cession de terrains devenus constructibles

[Code général des impôts : article 1605 nonies du code général des impôts \(CGI\)](#) – Taxe sur la cession à titre onéreux de terrains nus devenus constructibles

[Bofip-Impôts n°BOI-RFPI-TPVIE relatif à la taxe sur les plus-values immobilières élevées](#)

[Bofip-Impôts n° BOI-RFPI-TDC relatif à la taxe forfaitaire sur les cessions de terrains nus devenus constructibles](#)

Service d'information des impôts

Par téléphone :

**0809 401 401**

Du lundi au vendredi de 8h30 à 19h, hors jours fériés.

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