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Gift Entitlement - Calculation and Payment

Verified 28 March 2024 - Directorate for Legal and Administrative Information (Prime Minister)

You have received a donation and you want to know the amount of tax liability? You can do this by following several steps. The deductions and the applicable fee structure takes into account your relationship with the donor. Payment is usually made at the time of registration of the donation. We'll tell you what you need to know.

Step-by-step approach

1 Estimate the value of donated goods ^

If you receive a property other than money, you must estimate its value before you can declare the gift.

You must estimate **each of the donated goods**.

The administration will be able to monitor your return.

Specific valuation rules are provided for certain goods, including the following:

Jewelry, works of art or collectors' items

The value of jewelry and works of art may not be less than **60%** the value laid down in the insurance contracts which protect them.

Property given as a single property

He who gives a good can choose to keep it usufruct. You only receive the bare-ownership good.

In this case, the tax value of the property is set according to a scale which depends on the age of the donor at the time of the donation.

To estimate the tax value of the property, you can **use simulator** next:

Simulator: tax scale for usufruct and naked property (<https://www.service-public.fr/simulateur/calcul/bareme-fiscal-usufruit>)

Please note

Some donations are exempt of *gift tax* under certain conditions, including family gifts of money (<https://www.service-public.gouv.fr/particuliers/vosdroits/F10203?lang=en>) .

2 Deduct rebates ^

When you receive a donation from a relative, you have to pay a tax called *gift tax*.

Depending on the case, you may benefit from one or more deductions.

The rebate applies to donations made by the same person donor at the same time donee on a **15-year period**.

Example :

If you have received a donation from your parent, **€100,000** in 2015, another exempt donation of **€100,000** will be possible in 2030.

If you have received a donation of **€50,000** in 2015, then a 2^e gift of **€50,000** in 2025, another exempt donation of **€50,000** will be possible again in 2030.

In a couple, each parent allows each of his children to benefit from a rebate for donations he makes to him.

Example :

If a couple has 2 children, each child can benefit from a **€100,000** for each of his parents. Let a maximum of **€200,000** per child and **€400,000** for the 2 children.

The amount of **the allowance depends on the relationship** between the recipient of the donation and the donor.

Spouse or Civil partnership partner

You have to deduct a rebate of **€80,724**.

FYI

A disabled person shall be entitled to a special allowance of **€159,325** which combines with another reduction. To qualify, your disability must limit your ability to work (or study).

Child

You have to deduct a rebate of **€100,000**.

The allowance applies to a child adopted by simple adoption, subject to certain conditions.

This is the case, for example, if it is the child from the 1^{er} marriage of the spouse, or if the adopted person has received constant care from the adopter for a minimum period of time (5 years during his/her minority, or 10 years during his/her minority and majority).

FYI

A disabled person shall be entitled to a special allowance of **€159,325** which combines with another reduction. To qualify, your disability must limit your ability to work (or study).

Grandchild

You have to deduct a rebate of **€31,865**.

FYI

A disabled person shall be entitled to a special allowance of **€159,325** which combines with another reduction. To qualify, your disability must limit your ability to work (or study).

Great-grandchild

You have to deduct a rebate of **€5,310**.

FYI

A disabled person shall be entitled to a special allowance of **€159,325** which combines with another reduction. To qualify, your disability must limit your ability to work (or study).

Brother or sister

You have to deduct a rebate of **€15,932**.

FYI

A disabled person shall be entitled to a special allowance of **€159,325** which combines with another reduction. To qualify, your disability must limit your ability to work (or study).

Nephew or niece

You have to deduct a rebate of **€7,967**.

FYI

A disabled person shall be entitled to a special allowance of **€159,325** which combines with another reduction. To qualify, your disability must limit your ability to work (or study).

Other situation

This is the case, for example, if you are the distant relative, friend or neighbor of the person who makes a donation to you.

You are not entitled to any allowance.

FYI

A disabled person shall be entitled to a special allowance of **€159,325** which combines with another reduction. To qualify, your disability must limit your ability to work (or study).

Specific allowances shall apply on certain company donations

(<https://entreprendre.service-public.gouv.fr/vosdroits/F36024?lang=en>) or business securities (shares

(<https://entreprendre.service-public.gouv.fr/vosdroits/F36017?lang=en>) or shares

(<https://entreprendre.service-public.gouv.fr/vosdroits/F36024?lang=en>)). Ask a notary for more information.

Who shall I contact

Notary [↗ \(https://www.notaires.fr/fr/directory\)](https://www.notaires.fr/fr/directory)

Example :

You receive a rebate of **75%** if you receive by donation securities of individual businesses or companies and you respond to certain conditions (<https://www.impots.gouv.fr/portail/professionnel/transmission-titre-gratuit>).

After deducting all applicable rebates, you get the amount (*net taxable amount*) on which the gift tax is calculated.

3 Apply the rate from the schedule of gift taxes

The *gift tax* shall apply to that part of the amount of the gift that remains after the deduction of the allowance.

Example :

If you receive a donation from **€300,000** and a reduction of **€100,000**, you must pay a donation tax on the sum of **€200,000**.

The rates for donation rights **dependent on kinship** between the recipient of the donation and the donor.

Spouse or Civil partnership partner

Remaining amount scale:

Tableau - Fees for gift rights between spouses or between Civil partnership partners

Taxable share after rebate	Taxation schedule
Up to €8,072	5%
From €8,073 to €15,932	10%
From €15,933 to €31,865	15%
From €31,866 to €552,324	20%
From €552,325 to €902,838	30%
From €902,839 to €1,805,677	40%
More than €1,805,677	45%

Child

Remaining amount scale:

Tableau - Gift rates direct line

Taxable share after rebate	Taxation schedule
Up to €8,072	5%
From €8,073 to €12,109	10%
From €12,110 to €15,932	15%
From €15,933 to €552,324	20%
From €552,325 to €902,838	30%
From €902,839 to €1,805,677	40%
More than €1,805,677	45%

Grandchild

Remaining amount scale:

Tableau - Gift rates direct line

Taxable share after rebate	Taxation schedule
Up to €8,072	5%
From €8,073 to €12,109	10%
From €12,110 to €15,932	15%
From €15,933 to €552,324	20%
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More than €1,805,677	45%

Great-grandchild

Remaining amount scale:

Tableau - Gift rates direct line

Taxable share after rebate	Taxation schedule
Up to €8,072	5%
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From €12,110 to €15,932	15%
From €15,933 to €552,324	20%
From €552,325 to €902,838	30%
From €902,839 to €1,805,677	40%
More than €1,805,677	45%

Brother or sister

Remaining amount scale:

Tableau - Gift rates between siblings

Taxable share after rebate	Taxation schedule
Up to €24,430	35%
More than €24,430	45%

Nephew or niece

The scale on the remaining amount is **55%**.

Other situation

Schedule:

Tableau - Collateral and non-parent online donation rates

Situation	Taxation schedule
Donation between parents until 4 ^e degree included	55%
Donation between parents beyond 4 ^e degree or between non-relatives	60%

4 Withdraw any reduction in duties

A reduction in the amount of gift tax is possible in certain cases:

You're mutilated of war

If you are disabled by war and have at least **50%**, you get a maximum discount of **€305** on donation fees payable.

You're making a company donation

Specific discounts apply on certain company donations (<https://entreprendre.service-public.gouv.fr/vosdroits/F36024?lang=en>) or business securities (shares (<https://entreprendre.service-public.gouv.fr/vosdroits/F36017?lang=en>) or shares (<https://entreprendre.service-public.gouv.fr/vosdroits/F36024?lang=en>)).

If the donor if you are under 70 years of age, you will receive a discount of **50%** rights, if the donation is made in full ownership.

Ask a notary for more information.

Who shall I contact

Notary [↗ \(https://www.notaires.fr/fr/directory\)](https://www.notaires.fr/fr/directory)

5 Decide whether the donor supports donation rights

It is to the recipient of the donation (also called *donee*) to pay the donation tax, except in the case of exemption (<https://www.service-public.gouv.fr/particuliers/vosdroits/F10203?lang=en>).

However, the donor may assume the rights.

The amount of the duties shall not be considered as a donation supplement.

6 Pay donation fees

Payment Date

Donation rights are due as of **day of donation**.

In practice, the payment terms vary according to the type of donation.

If it's a manual donation, you have to pay the fee at the time the donation is declared (<https://www.service-public.gouv.fr/particuliers/vosdroits/F1265?lang=en>).

In case of donation by notarial act, payment is made through the notary.

The intervention of a notary is mandatory in the following situations: real estate donation (<https://www.service-public.gouv.fr/particuliers/vosdroits/F35708?lang=en>) , donation-sharing (<https://www.service-public.gouv.fr/particuliers/vosdroits/F1266?lang=en>) , gift between spouses (<https://www.service-public.gouv.fr/particuliers/vosdroits/F2767?lang=en>) .

Methods of payment

They depend on the type of donation made.

Manual donation

The manual donation can be declared via the internet or by paper form.

Donation declaration via internet

If you declare your **online donation**, you can pay the fee by one of the following means:

- Credit card
- Picking

Taxes: access your Special Space (<https://www.service-public.gouv.fr/particuliers/vosdroits/R3120>).

Paper donation declaration

If you are using a **paper form**, you can pay the donation fee by one of the following means:

- Species within **€300**
- Bank transfer
- Check

The payment is made to your departmental tax department in charge of the registration.

Who shall I contact

Tax department in charge of registration  (<https://www.impots.gouv.fr/annuaire-des-services-charges-de-lenregistrement>)

You can also pay by one of the following means, subject to conditions:

- Treasury Securities
- Dation

Learn more about the Foundation

The foundation allows certain taxes to be paid by remitting certain goods in payment.

The following taxes may be taxed:

- Donation rights
- Inheritance tax (<https://www.service-public.gouv.fr/particuliers/vosdroits/F36432?lang=en>)
- Real estate wealth tax (<https://www.service-public.gouv.fr/particuliers/vosdroits/F31444?lang=en>)

Vesting is possible when the amount of duty to be paid is at least equal to **€10,000**.

The foundation may cover the following items:

- Works of art, books or collectors' items of exceptional interest
- Buildings located in the intervention zones of the Conservatoire du Littoral
- Wood, forests or natural areas

You must submit an offer of donation to the State to the tax department responsible for the donation declaration.

After examination of the offer, the decision (approval or refusal of the offer) is communicated to you by post **RAR**.

Notarial donation

Payment of the fees shall be made by **transfer to the notary's account**.

You can also pay by one of the following means, subject to conditions:

- Treasury Securities
- Dation

Learn more about the Foundation



The foundation allows certain taxes to be paid by remitting certain goods in payment.

The following taxes may be taxed:

- Donation rights
- Inheritance tax (<https://www.service-public.gouv.fr/particuliers/vosdroits/F36432?lang=en>)
- Real estate wealth tax (<https://www.service-public.gouv.fr/particuliers/vosdroits/F31444?lang=en>)

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Who can help me?

Find who can answer your questions in your region

Tax Information Service

By telephone:

0809 401 401

Monday to Friday from 8:30 am to 7 pm, excluding public holidays.

Free service + call price

Notary [🔗 \(https://www.notaires.fr/fr/directory\)](https://www.notaires.fr/fr/directory)

Departmental Chamber of Notaries [🔗 \(https://annuaire.service-public.fr/navigation/chambre_notaires\)](https://annuaire.service-public.fr/navigation/chambre_notaires)

Department in charge of taxes (treasury, tax department...) [🔗 \(https://www.impots.gouv.fr/portail/contacts\)](https://www.impots.gouv.fr/portail/contacts)

Statute and miscellaneous references

General Tax Code: Article 776 (https://www.legifrance.gouv.fr/codes/article_lc/LEGIARTI000006310345?lang=en)

Value of the donation

General Tax Code: Articles 777 to 778a

(https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000006069577/LEGISCTA000006191748/?lang=en)

Gift rates

General Tax Code: Articles 779 to 787 C (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006199106/?lang=en>)

Head of household (Articles 780 and 781), disabled by war (Article 782)

General Tax Code: Articles 790 to 791b (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006199108/?lang=en>)

Donation of company (Article 790)

Bofip-taxes n°BOI-ENR-DMTG-20-30-10 relating to the basis of assessment of the gift tax

(<http://bofip.impots.gouv.fr/bofip/3347-PGP.html?lang=en>)

Bofip-taxes n°BOI-ENR-DMTG-20-30-20-50 relating to the reduction of transfer duties

(<http://bofip.impots.gouv.fr/bofip/3347-PGP.html?lang=en>)

Bofip-Taxes n°BOI-ENR-DMTG-20-30-20-20 relating to common rebates for donations and successions and applicable only to donations (<http://bofip.impots.gouv.fr/bofip/3351-PGP.html?lang=en>)

Bofip Taxes n°BOI-ENR-DMTG-10-50-80 relating to special cases for transfer duty tariffs

(<http://bofip.impots.gouv.fr/bofip/6839-PGP?lang=en>)

Order of 28 January 2021 establishing the National Registration Service

(<https://www.legifrance.gouv.fr/loda/id/JORFTEXT000043099925/?lang=en>)

Online services and forms

Taxes: access your Special Space (<https://www.service-public.gouv.fr/particuliers/vosdroits/R3120?lang=en>)

Online service

FAQ

What are the fees to be paid on a donation according to the link with the donor?

(<https://www.service-public.gouv.fr/particuliers/vosdroits/F14203?lang=en>)

What are the tax procedures for a manual donation? (<https://www.service-public.gouv.fr/particuliers/vosdroits/F1265?lang=en>)

What are the tax procedures for a real estate donation?

(<https://www.service-public.gouv.fr/particuliers/vosdroits/F35708?lang=en>)

What is the tax report in an estate? (<https://www.service-public.gouv.fr/particuliers/vosdroits/F32272?lang=en>)

Additional topics

Inheritance and gift tax (<https://www.service-public.gouv.fr/particuliers/vosdroits/N31160?lang=en>)

Service-Public.fr

Make a donation (<https://www.service-public.gouv.fr/particuliers/vosdroits/N31162?lang=en>)

Service-Public.fr

Transmit company (<https://entreprendre.service-public.gouv.fr/vosdroits/N31906?lang=en>)

Adoption (<https://www.service-public.gouv.fr/particuliers/vosdroits/N133?lang=en>)

Service-Public.fr

Gift tax - Taxable property and principal exemptions (<https://www.service-public.gouv.fr/particuliers/vosdroits/F10203?lang=en>)

Service-Public.fr

What can I give to my children, grandchildren without paying a fee?

(<https://www.impots.gouv.fr/portail/particulier/questions/que-puis-je-donner-mes-enfants-petits-enfants-sans-avoir-payer-de-droits?lang=en>)

Ministry of Finance

I'm making a donation (<https://www.impots.gouv.fr/portail/node/4350?lang=en>)

Ministry of Finance