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Payment of inheritance tax

Verified 01 February 2024 - Directorate for Legal and Administrative Information (Prime Minister)

You have an inheritance and wonder when and how to pay inheritance tax? The tax is payable at the time of the declaration of succession. But you can request payment periods under conditions. We'll tell you what you need to know.

Who pays the inheritance tax? ^

You must pay inheritance tax if you are heir or legatee of the deceased, unless you are exempt (<https://www.service-public.gouv.fr/particuliers/vosdroits/F17456?lang=en>).

The heirs shall be jointly and severally liable for payment of the duties. This means that tax authorities can claim all the rights owed by all the heirs to a single heir. In this case, the heir who pays the fee can subsequently turn against the other heirs.

However, it does not concern you if you are exempt from inheritance tax.

If you are legatee However, tax authorities may only charge you the duty due on your share of the estate.

When should inheritance taxes be paid? ^

You must pay the inheritance tax at the time of filing the declaration of succession (<https://www.service-public.gouv.fr/particuliers/vosdroits/F80?lang=en>).

You can ask for a delay in certain situations.

Can we ask for payment periods? ^

You can request payment terms.

The following 2 systems exist:

- Split payment
- Deferred payment

To take advantage of this, you will need to complete the **2 obligations** following:

- Offer guarantees
- Pay interest

Split payment

Duties can be paid in installments **in several payments of the same amount**.

Those payments are made **over a period of up to one year** after the expiry of the time limit for making the declaration of succession. The number of payments shall be limited to 3.

The maximum period shall be increased to **3 years** if the succession comprises at least **50% of non-liquid goods** (e.g. buildings, works of art, unlisted securities). The number of payments shall be limited to 7.

Please note

In the case of a company transmission, you can, under certain conditions, request to split the payment of the duties for 10 years (after the 5 years of deferred payment).

Deferred payment

In some situations, you can defer the payment of inheritance tax.

This is possible in particular in the **subsequent cases** :

- The estate comprises property in bare-ownership
- The surviving spouse opted for the right to life and habit (<https://www.service-public.gouv.fr/particuliers/vosdroits/F1725?lang=en>)
- The succession shall give rise to preferential allocation of an agricultural holding

Deferred payment applies **only** the inheritance tax payable in respect of the goods concerned.

Please note

In the case of a transmission of company, you can, under certain conditions, defer payment of duties for 5 years.

The deferral of taxation shall cease in particular in the following cases:

- 6 months after the meeting of the usufruct to bare ownership (e.g. in the event of the death of usufructuary)
- In case of sale of the naked property or the property

Demand and guarantees

If you want to receive a deferred or split payment, you must **to submit an application** with the tax services.

FYI

The express agreement of all heirs is required to benefit from a deferred or split payment. In fact, the heirs remain solidarity the payment of duties.

You have to make the request **by attached letter** to your declaration of succession (<https://www.service-public.gouv.fr/particuliers/vosdroits/F80?lang=en>) .

In practice, the procedures are carried out **with the assistance of the notary** in charge of the succession.

The tax services must reply to you within 2 months (from the receipt of your request).

If you agree, you will **present your guarantees** within 4 months.

The warranty may be a mortgage on real estate, for example.

To benefit from a deferred or split payment, you will also need to **to pay interest**.

The rate shall be indicated in the authorization for split or deferred payment.

How can inheritance tax be paid?

Inheritance tax can be paid by:

- Cash (up to **€300**)
- Check
- Credit card
- Transfer
- Treasury securities under certain conditions

Payment may also be made by way of a donation to the State.

[Learn more about the conditions of donation to the Crown](#)

Donation to the Crown requires ministerial authorization.

It is possible if the fees to be paid reach at least **€10,000**.

These may include:

- Works of art
- Books or collector's items of exceptional interest
- Buildings located in intervention zones of the Conservatory of the Coastal Space and Lake Shorelines
- Timber, forests or natural areas which may be incorporated into the State's forest area

What happens in case of late payment? ^

The following penalties shall be applied:

- Interest on late payment (**0.20%** per month, or **2.4%** per year)
- Surcharge (from **10%** to **80%**, depending on the situation)

FYI

If you receive a split payment of inheritance tax, any delay will result in you losing the benefit. The tax authorities will be able to require payment of the full amount outstanding.

Who can help me?

Find who can answer your questions in your region

- To obtain information, file the declaration and pay the inheritance tax if the deceased was resident in France

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

- To inquire, file the declaration and pay the inheritance tax if the deceased was resident abroad

Non-resident personal income tax department ^

By telephone

+33 (0) 1 72 95 20 42

Monday to Friday from 9am to 4pm

By E-mail

Via your secure messaging on your personal account (<https://www.service-public.gouv.fr/particuliers/vosdroits/R3120?lang=en>)

By mail

10 Center Street

TSA 10010

93465 Noisy-Le-Grand Cedex

- If you use a notary for the settlement of the estate

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

Statute and miscellaneous references ^

General Tax Code: Articles 1715 to 1716A (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006147247/?lang=en>)

Payment in Treasury securities or claims on the State

General Tax Code: Article 1716a (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006147308/?lang=en>)

Payment by donation to the State

General Tax Code, Annex 3: Articles 396 to 397 (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179428/?lang=en>)

Payment split (Article 396) and deferred (Article 397)

General Tax Code, Annex 3: Article 397a (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006191452/?lang=en>)

Deferred payment in case of transmission of companies

General Tax Code, Annex 3: Articles 398 to 404 (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179429/?lang=en>)

Payment credit: guarantee offer (Articles 399 and 400), interest payment (Article 401)

General Tax Code, Annex 3: Articles 404A and 404B (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006191453/?lang=en>)

Time limits for payment of duties in the event of payment in installments (Article 404a) or deferred (Article 404b)

Decree No. 2023-1324 of December 28, 2023 on the payment of registration fees or property tax in installments or deferred payments (<https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000048727774?lang=en>)

Bofip-Taxes n°BOI-REC-PART-20-10 on the payment of inheritance tax and solidarity tax on wealth (<http://bofip.impots.gouv.fr/bofip/3451-PGP.html?lang=en>)

Bofip-Taxes n°BOI-ENR-DG-50-20-30 on exceptions to immediate payment of duties (<http://bofip.impots.gouv.fr/bofip/1398-PGP.html?lang=en>)

Additional topics



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

Service Public

Inheritance tax - Assessment of inheritance and calculation of duties

(<https://www.service-public.gouv.fr/particuliers/vosdroits/F14198?lang=en>)

Service Public

How to pay inheritance tax?

(<https://www.impots.gouv.fr/particulier/questions/comment-puis-je-payer-les-droits-de-succession?lang=en>)

Ministry of Finance