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CABINET D'AVOCATS



INVEST IN France IN REAL ESTATE

	Applicable law In case of Inheritance	Buyer's Transfer tax/ Notary fees	French income tax	French wealth and inheritance tax	Capital gain taxes Transfert of shares of a cny or on the sale of real estate	Annual 3% Tax
Direct individual ownership By a non resident	French law	About 7%	No taxation in absence of rental income. in France the notional rent is not taxable in this case Taxation of the net rental income to the income tax from 35,5% to 64%	Applicable but genuine loan can be deductible	Taxable in France Flat Rate 19%+15,5%= 34.5% Basis The same as French resident ie reduction per year ie no taxation after a 30years period	Non applicable
Individual Ownership by a French SCI	Law of the state of the location of the inheritance (sharia Common law etc	In case of the sale of shares About 5%	Idem Except in case of furnished lease :corporate tax	Applicable but genuine loan can be deductible Very few specific tax treaties give exemption	The same as individual	In fact non applicable
Corporation established in a country having a tax treaty with	Law of the state of the inheritance	In case of the sale of shares About 5%	Corporate tax on the net income and on the deemed income	Same as SC	Taxable in France Flat Rate 33,3% Basis :the same as a commercial cny ie price of sale less purchase price decreased by a 2% depreciation by year ie after a 50 years period the capital gain is the price of sale	Exempt if The cny is located in a stat with tax treaty and if the disclosure of the associates is made ach y
French real estate indirectly held by a trust	Law of the state of the inheritance	In case of the sale of shares About 5%		Applicable on value of French assets held by trust but some exemptions	The same as a company	

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Membre d'une association agréée, le règlement des honoraires par chèque est accepté

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