



Rates of Wealth Tax in France

Fraction Taxable (€)	Rate of Tax (%)
0 – 800,000	0
800,000 – 1,300,000	0,50
1,300,000 – 2,570,000	0,70
2,570,000 – 5,000,000	1,00
5,000,000 – 10,000,000	1,25
>10,000,000	1,50

Liability to French Wealth tax

The assets that are included in the calculation will depend on whether you are resident in France.

- **Resident** - If you live in France the whole of your worldwide real estate assets and investments will be taken into consideration for the purposes of the tax.
- **Non-Resident** - If you do not live in France only real estate assets in France are considered, subject to the terms of any tax treaty between your home country and France.

In determining your residency status, the tax authority will apply the general rules as set out in the French tax code, subject to any international agreements that may be in place on a country by country basis.

There is an exemption from the tax for five years on foreign assets for those who become resident in France. The concession applies irrespective of nationality.

Thus, for the first five years of you becoming resident in France (to 31st Dec of 5th year), you will only be liable for the wealth tax on those real estate assets located within France.

Simulate your wealth tax

<https://www.hsbc.fr/1/2/en/personal/investing/tools/wealth-tax-simulator>

<https://www.french-property.com/guides/france/finance-taxation/taxation/wealth-tax/>



Capital Gains Tax Allowances for Duration of Ownership

Ownership Period (year)	Capital Gain Tax Allowance (%)	Social Charges Allowance (%)
1	0.00	0.00
2	0.00	0.00
3	0.00	0.00
4	0.00	0.00
5	0.00	0.00
6	6.00	1.65
7	12.00	3.30
8	18.00	4.95
9	24.00	6.60
10	30.00	8.25
11	36.00	9.90
12	42.00	11.55
13	48.00	13.20
14	54.00	14.85
15	60.00	16.50
16	66.00	18.15
17	72.00	19.80
18	78.00	21.45
19	84.00	23.10
20	90.00	24.75
21	96.00	26.40
22	100.00	28.00
23	N/A	37.00
24	N/A	46.00
25	N/A	55.00
26	N/A	64.00
27	N/A	73.00
28	N/A	82.00
29	N/A	91.00
30+	N/A	100.00

<https://www.french-property.com/guides/france/finance-taxation/taxation/capital-gains-tax/rate/>