

Real estate gains - tax rate

- In case of resale, a tax on the surplus value is due.
- The surplus value represents the difference between the selling price and the purchase price plus the expense.
- The added value represents the difference between the selling price and the purchase price plus the cost of any work that increases your home's value.
- Costs of any work that increases your home's value: purchase transaction fees, sale commission, transformation costs and other long-term improvements that increase the value of the property, etc.
- The tax rate varies according to the length of possession. It is calculated in slices.

Length of possession	Up to 50'000	50'001-100'000	From 100'001
In the 1 st year	19.20%	28.80%	38.40%
In the 2 nd year	18.00%	27.00%	36.00%
In the 3 rd year	15.60%	23.40%	31.20%
In the 4 th year	14.40%	21.60%	28.80%
In the 5 th year	13.20%	19.80%	26.40%
In the 6 th year	12.00%	18.00%	24.00%
In the 7 th year	11.52%	17.28%	23.04%
In the 8 th year	11.04%	16.56%	22.08%
In the 9 th year	10.56%	15.84%	21.12%
In the 10 th year	10.08%	15.12%	20.16%
In the 11 th year	9.60%	14.40%	19.20%
In the 12 th year	9.12%	13.68%	18.24%
In the 13 th year	8.64%	12.96%	17.28%
In the 14 th year	8.16%	12.24%	16.32%
In the 15 th year	7.68%	11.52%	15.36%
In the 16 th year	7.20%	10.80%	14.40%
In the 17 th year	6.72%	10.08%	13.44%
In the 18 th year	6.24%	9.36%	12.48%
In the 19 th year	5.76%	8.64%	11.52%
In the 20 th year	5.28%	7.92%	10.56%
In the 21 st year	4.80%	7.20%	9.60%
In the 22 nd year	4.32%	6.48%	8.64%
In the 23 rd year	3.84%	5.76%	7.68%
In the 24 th year	3.36%	5.04%	6.72%
In the 25 th year	2.88%	4.32%	5.76%
From the 25 th year	1.00%	2.00%	3.00%