

Charles Hamer Financial Services

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Capital Gains Tax On Land & Buildings: Taper Relief.

Period of Ownership	Taper Relief For Impot sur le Revenu & Supplementary Tax	Taper Relief for Prélèvements Sociaux
0-5 years	0%	0%
6-21 years	6% for each full year of ownership beyond the 5 th year	1.65% for each full year of ownership beyond the 5 th year
22 years	Taper relief = 100%	1.6% for the 22nd full year of ownership
22-30 years	Taper relief = 100%	9% for each full year of ownership beyond the 22nd year.
30 + years	Taper relief = 100%	Taper relief = 100%