

Tab 1	TRANSFERRED ASSET	PURCHASER	
		TAXABLE PERSON ACTING AS SUCH	NON TAXABLE PERSON / TAXABLE PERSON NOT ACTING AS SUCH
SELLER SUBJECT TO VAT & ACTING AS SUCH	Non-buildable land	VAT : VAT exemption (art. 261, 5-1°) but a VAT election is possible (art. 260, 5° bis) for a taxation on the aggregate price (art. 266, 1-a / art. 268). CSI : 0,10% of price including VAT. Transfer taxes : @ 5,09% / 5,80%* except in case of a commitment to resell @ 0,715% (art. 1115) or commitment to build @ 125 € (art. 1594-0 G).	VAT : VAT exemption (art. 261, 5-1°) but a VAT election is possible (art. 260, 5° bis) for a taxation on the aggregate price (art. 266, 1-a / art. 268). CSI : 0,10% of price including VAT. Transfer taxes : @ 5,09% / 5,80%*. The buyer can not take a commitment.
	Land to be built (1)	VAT : automatic VAT taxation (except if the TOGC VAT exemption applies): - on the aggregate price, when the land gave rise to a deduction at the time of its acquisition by the transferor or in case of an acquisition of building (lack of tax identity between the acquired asset and the resold asset) - on the VAT margin (i.e. sale price - purchase price), when the land did not give rise to a deduction at the time of its acquisition by the transferor CSI : 0,10% of price including VAT Transfer taxes : - @ 0,715% if VAT on aggregate price (art. 1594 F quinquies) except in case of a commitment to build @ 125 € (art. 1594-0 G). A commitment to resell is not relevant. - @ 5,09% / 5,80%* if VAT on margin except in case of a commitment to resell @ 0,715% (art. 1115) or commitment to build @ 125 € (art. 1594-0 G)	VAT : automatic VAT taxation: - on the aggregate price, when the land gave rise to a deduction at the time of its acquisition by the transferor or in case of an acquisition building (lack of tax identity between the acquired asset and the resold asset) - on the margin (i.e. sale price - purchase price), when the land did not give rise to a deduction at the time of its acquisition by the transferor CSI : 0,10% of price including VAT Transfer taxes : - @ 0,715% if VAT taxation on the aggregate price (art. 1594 F quinquies) - @ 5,09% / 5,80%* if VAT taxation on the margin The buyer can not take a commitment.
	New building / certificate of completion < 5 years	VAT : automatic VAT taxation on the aggregate price (except for a VAT relief) CSI : 0,10% of price including VAT Transfer taxes : @ 0,715% (art. 1594 F quinquies)	VAT : automatic VAT taxation on the aggregate price CSI : 0,10% of price including VAT Transfer taxes : @ 0,715% (art. 1594 F quinquies)
	Building other than a new building	VAT : VAT exemption (art. 261, 5-1°) VAT adjustment - period of 20 years (art. 207, III-1-1° ann. II) with a potential transfer to the buyer** but a VAT election is possible (art. 260, 5° bis) for a taxation (except if the TOGC VAT exemption applies) : - on the aggregate price, when the building gave rise to a deduction at the time of its acquisition by the transferor or in case of an acquisition of land / old building having been subject to a renovation or refurbishment leading to a new building (lack of identity between the acquired asset and the resold asset) - on the margin (i.e. sale price - purchase price), when the building did not give rise to a deduction at the time of its acquisition by the transferor CSI : 0,10% of price including VAT Transfer taxes : @ 5,09% / 5,80%* except in case of a refurbishment tolerance (BOI-ENR-DMTOI-10-40) @ 0,715% / or commitment to resell @ 0,715% (art. 1115) or commitment to build @ 125 € (art. 1594-0 G)	VAT : VAT exemption (art. 261, 5-1°) VAT adjustment - period of 20 years (art. 207, III-1-1° ann. II) but a VAT election is possible (art. 260, 5° bis) for a taxation (except for a VAT relief) : - on the aggregate price, when the building gave rise to a deduction at the time of its acquisition by the transferor or in case of an acquisition of land / old building having been subject to a renovation or refurbishment leading to a new building (lack of identity between the asset acquired and the asset resold) - on the margin (i.e. sale price - purchase price), when the building did not give rise to a deduction at the time of its acquisition by the transferor CSI : 0,10% of price including VAT Transfer taxes : @ 5,09% / 5,80%* except in case of a refurbishment tolerance (BOI-ENR-DMTOI-10-40) @ 0,715% The buyer can not take a commitment
	(1) definition of a land to be built: land that does not include any building for VAT purposes and that is located on a sector designated as a buildable sector in a town planning document even if the land is not effectively buildable (*) depending on the location of the property. See the transfer taxes space on http://taximmo.fr/dmto/ (**) art. 207, III-3 ann. II - nota: the property must be a capitalized fixed asset for the purchaser Standard VAT rate is 20%. Reduced VAT rate of 5.5% or 10% may apply to certain transactions related to housing, as part of social policy.		

Tab 2	TRANSFERRED ASSET	PURCHASER	
		TAXABLE PERSON ACTING AS SUCH	NON TAXABLE PERSON / TAXABLE PERSON NOT ACTING AS SUCH
SELLER NOT SUBJECT TO VAT OR TAXABLE PERSON NOT ACTING AS SUCH	Any and or building	VAT : outside the scope of VAT CSI : 0,10% of price Transfer taxes : @ 5,09% / 5,80%* except in case of a commitment to resell @ 0,715% (art. 1115) or commitment to build @ 125 € (art. 1594-0 G).	VAT : outside the scope of VAT CSI : 0,10% of price Transfer taxes : @ 5,09% / 5,80%* The buyer can not take a commitment
	(*) depending on the location of the property. See the transfer taxes space on http://taximmo.fr/dmto/ © TAXIMMO http://taximmo.fr - 11/05/2015		