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## Property tax (IFI): when should we evaluate the heritage?

Verified 01 janvier 2022 - Legal and Administrative Information Directorate (Prime Minister)

The IFI takes into account the composition and the net value of the property assets at 1<sup>st</sup> January of the taxation year.

For the IFI paid in 2022, this is the property held at 1<sup>st</sup> January 2022.

Changes in the property assets during 2022 are not taken into account.

However, if an event occurred after 1<sup>st</sup> January has retroactive effect, you have to take that into account.

For example:

- You have purchased a suspended property before 1<sup>st</sup> January 2022 and the condition is fulfilled in 2022
- In case of cancellation in 2022 of the sale of a property made before 1<sup>st</sup> January 2022

### Statute and miscellaneous references

- Bofip-Taxes n°BOI-PAT-IFI-10 relating to the event giving rise to the IFI [↗ \(http://bofip.impots.gouv.fr/bofip/11290-PGP\)](http://bofip.impots.gouv.fr/bofip/11290-PGP)

### Online services and forms

- Real estate tax simulator (IFI) (<https://www.service-public.fr/particuliers/vosdroits/R1181?lang=en>)  
Simulator
- Taxes: access your Home (<https://www.service-public.fr/particuliers/vosdroits/R3120?lang=en>)  
Online service
- Income tax return (paper) (<https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en>)  
Form
- Online tax payment (<https://www.service-public.fr/particuliers/vosdroits/R2771?lang=en>)  
Online service

### For more information, please contact

- Tax Site [↗ \(https://www.impots.gouv.fr/portail/\)](https://www.impots.gouv.fr/portail/)  
*Ministry of Finance*