



PRICING POLICY 2023

I - TRANSFER OR FINANCING OF NON-RESIDENTIAL PROPERTY OR RIGHTS

BASE	DISCOUNT RATE FOR THE RELEVANT BRACKET
From 10.000.000 to 20.000.000€	20%
From 20.000.000 to 30.000.000€	30%
Above 30.000.000€	40% (maximum rate allowed)

II - TRANSFER OR FINANCING OF SOCIAL RESIDENTIAL PROPERTY OR RIGHTS

BASE	DISCOUNT RATE FOR THE RELEVANT BRACKET
From 10.000.000 to 20.000.000€	20%
From 20.000.000 to 30.000.000€	30%
Above 30.000.000€	40% (maximum rate allowed)

III - FREE TRANSFER OF SHARES OR PROPERTY, EXEMPT FROM MUTATION DUTIES IN APPLICATION OF ARTICLES 787 B AND 787 C of the CGI

BASE	DISCOUNT RATE FOR THE RELEVANT BRACKET
Above 10.000.000€	40% (maximum rate allowed)

IV - UNIVERSAL TRANSFER OF ASSETS OR CONTRIBUTION, TRIGGERING A TRANSFER OF PROPERTY

BASE	DISCOUNT RATE FOR THE RELEVANT BRACKET
Above 10.000.000€	40% (maximum rate allowed)

V - FOR ALL OTHER ACTS GIVING RISE TO A FEE PROPORTIONAL TO THE VALUE OF AN ASSET OR RIGHT

BASE	DISCOUNT RATE FOR THE RELEVANT BRACKET
Above 10.000.000€	10% (maximum rate allowed)

THESE DISCOUNTS REMAIN VALID UNTIL AN AMENDING DECISION IS TAKEN.
THE AMOUNT OF THE REMISSION IS THE REDUCTION OF THE PROPORTIONAL FEE
WITHOUT BEING ABLE TO EXCEED THE MAXIMUM AMOUNT AUTHORISED BY THE TEXTS.
THE FEES ARE REDUCED FOR PHILANTHROPY.