tax scales for inheritance/gifts in direct line, and for gifts between collaterals and non-relatives	
taxable base after allowances	**rate**
not exceeding 8 072 €	5%
between 8 072 € et 12 109 €	10%
between 12 109 € et 15 932 €	15%
between 15 932 € et 552 324 €	20%
between 552 324 € et 902 838 €	30%
between 902 838 € et 1 805 677 €	40%
above 1 805 677 €	45%

tax scale inheritance tax between brothers and sisters	
taxable base after allowances	**rate**
not exceeding 24 430 €	35%
above 24 430 €	45%

other kind of inheritance	
	rate
between relatives up to 4th degree included	55%
between relatives further than 4th degree and non relatives	60%

tax scale for gifts between spouses or civil partners	
taxable base after allowances	**rate**
not exceeding 8 072 €	5%
between 8 072 € et 15932 €	10%
between 15 932 € et 31 865 €	15%
between 31 865 € et 552 324 €	20%
between 552 324 € et 902 838 €	30%
between 902 838 € et 1 805 677 €	40%
above 1 805 677 €	45%