beneficiary	gifts	inheritance
any heir/legatee, or donee	0 €	1 594 €
brothers or sisters, heir/legatees, or donees	15 932 €	15 932 €
nieces or nephews	7 967 €	7 967 €
spouse	80 724 €	exempt
PACS (civil partnership)	80 724 €	exempt
parents,children (or grandchildren by representation)	159325 € from 01/01 to 17/08/2012	159325 € from 01/01 to 17/08/2012
	100 000 € from 18/08/2012	100 000 € from 18/08/2012
grandchildren	31 865 €	1 594 €
great grandchildren	5 310 €	1 594 €
any heir/legatee, or donee if disabled	159 325 €	159 325 €