

I. BARÈME SPÉCIAL DE L'IMPÔT SUR LES SUCCESSIONS

(art. 31, al. 1 à 3)

Le montant imposable est arrondi aux mille francs inférieurs.

Ligne directe descendante					
Montant	Taux en %	Montant	Taux en %	Montant	Taux en %
250000	0	291000	0.504	332000	1.030
251000	0.009	292000	0.516	333000	1.043
252000	0.019	293000	0.529	334000	1.056
253000	0.028	294000	0.541	335000	1.069
254000	0.037	295000	0.554	336000	1.082
255000	0.047	296000	0.566	337000	1.095
256000	0.058	297000	0.578	338000	1.108
257000	0.070	298000	0.590	339000	1.121
258000	0.081	299000	0.602	340000	1.133
259000	0.092	300000	0.615	341000	1.145
260000	0.103	301000	0.628	342000	1.158
261000	0.114	302000	0.642	343000	1.170
262000	0.125	303000	0.656	344000	1.183
263000	0.138	304000	0.670	345000	1.195
264000	0.151	305000	0.683	346000	1.207
265000	0.164	306000	0.696	347000	1.219
266000	0.176	307000	0.710	348000	1.231
267000	0.189	308000	0.723	349000	1.243
268000	0.202	309000	0.736	350000	1.255
269000	0.215	310000	0.749	351000	1.268
270000	0.227	311000	0.762	352000	1.282
271000	0.240	312000	0.775	353000	1.295
272000	0.252	313000	0.788	354000	1.309
273000	0.264	314000	0.801	355000	1.322
274000	0.276	315000	0.814	356000	1.335
275000	0.289	316000	0.826	357000	1.348
276000	0.303	317000	0.839	358000	1.361
277000	0.317	318000	0.851	359000	1.374
278000	0.331	319000	0.863	360000	1.387
279000	0.345	320000	0.876	361000	1.400
280000	0.358	321000	0.888	362000	1.412
281000	0.372	322000	0.900	363000	1.425
282000	0.386	323000	0.912	364000	1.438
283000	0.399	324000	0.925	365000	1.450
284000	0.413	325000	0.936	366000	1.462
285000	0.426	326000	0.950	367000	1.475
286000	0.439	327000	0.964	368000	1.487
287000	0.452	328000	0.977	369000	1.499
288000	0.465	329000	0.990	370000	1.512
289000	0.478	330000	1.004	371000	1.523
290000	0.491	331000	1.017	372000	1.536

Ligne directe descendante

Montant	Taux en %	Montant	Taux en %	Montant	Taux en %
373000	1.547	414000	2.009	455000	2.429
374000	1.559	415000	2.019	456000	2.439
375000	1.572	416000	2.031	457000	2.450
376000	1.583	417000	2.042	458000	2.460
377000	1.595	418000	2.052	459000	2.470
378000	1.607	419000	2.063	460000	2.480
379000	1.618	420000	2.074	461000	2.491
380000	1.629	421000	2.085	462000	2.501
381000	1.641	422000	2.095	463000	2.511
382000	1.653	423000	2.107	464000	2.521
383000	1.664	424000	2.117	465000	2.531
384000	1.675	425000	2.128	466000	2.541
385000	1.686	426000	2.138	467000	2.551
386000	1.697	427000	2.148	468000	2.561
387000	1.709	428000	2.159	469000	2.571
388000	1.720	429000	2.169	470000	2.581
389000	1.730	430000	2.180	471000	2.591
390000	1.741	431000	2.190	472000	2.600
391000	1.752	432000	2.200	473000	2.610
392000	1.763	433000	2.210	474000	2.619
393000	1.774	434000	2.220	475000	2.629
394000	1.785	435000	2.230	476000	2.639
395000	1.795	436000	2.240	477000	2.648
396000	1.806	437000	2.250	478000	2.658
397000	1.817	438000	2.260	479000	2.668
398000	1.827	439000	2.270	480000	2.677
399000	1.838	440000	2.280	481000	2.687
400000	1.848	441000	2.290	482000	2.696
401000	1.860	442000	2.299	483000	2.705
402000	1.871	443000	2.309	484000	2.715
403000	1.883	444000	2.319	485000	2.724
404000	1.895	445000	2.328	486000	2.733
405000	1.906	446000	2.337	487000	2.742
406000	1.918	447000	2.348	488000	2.751
407000	1.930	448000	2.357	489000	2.760
408000	1.941	449000	2.366	490000	2.770
409000	1.953	450000	2.376	491000	2.779
410000	1.964	451000	2.387	492000	2.787
411000	1.975	452000	2.397	493000	2.796
412000	1.986	453000	2.408	494000	2.805
413000	1.997	454000	2.418	495000	2.814

Ligne directe descendante					
Montant	Taux en %	Montant	Taux en %	Montant	Taux en %
496000	2.823				
497000	2.832				
498000	2.841				
499000	2.850				

(au-delà de 499 000 francs, consulter le barème général de l'impôt
sur les successions et donations)