

Fiscalité de l'assurance vie en cas de décès (MAJ Juillet 2014)		Primes versées			
		Avant le 13 octobre 1998		Après le 13 octobre 1998	
		Avant les 70 ans de l'assuré	Après les 70 ans de l'assuré	Avant les 70 ans de l'assuré	Après les 70 ans de l'assuré
Date d'effet du contrat (souscription du contrat)	Avant le 20 novembre 1991	Aucune Taxation		Sur les sommes transmises : <ul style="list-style-type: none"> <li>• 20% jusqu'à 700 000 €,</li> <li>• 31,25% au-delà de 700 000€</li> </ul> Après abattement de 152 500 € par bénéficiaire	
	Après le 20 novembre 1991	Aucune Taxation		Sur les sommes versées (hors intérêts) : <ul style="list-style-type: none"> <li>• taxation aux droits de succession selon le degré de parenté entre défunt et bénéficiaire</li> </ul> Après abattement de 30 500 € sur la totalité des primes versés.	

# Fiscalite Redimpot 2000

**Tao Wei**



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