

FISCALITÉ DU PATRIMOINE IMMOBILIER

ACHAT - VENTE - CONSTRUCTION - LOCATION

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du 10/11/2014

2014

Yves Blaise
Alexandre Brissler

D. Associés
Delmas

Fiscalite Du Patrimoine Immobilier 2013 Achat Vente Construction Location 25e Ed

Michèle Auteuil



Fiscalite Du Patrimoine Immobilier 2013 Achat Vente Construction Location 25e Ed:

Fiscalité du patrimoine immobilier Yves Blaise, Alexandre Brissier, 2012 Cet ouvrage est structuré selon la nature d'intervention des professionnels de l'immobilier des entrepreneurs cherchant acquiescer un immeuble pour exercer leur activité ou des investissements des particuliers propriétaires et locataires Traité sous l'aspect fiscal et patrimonial les données sont illustrées par des dizaines d'exemples concrets et accompagnées d'actes commentés L'approche distingue chaque type d'opérations et détaille les conditions d'imposition les taux les exonérations ou les abattements éventuels avant de proposer des stratégies ou des solutions pour tirer au mieux profit de la réglementation fiscale Cette nouvelle édition intègre tout particulièrement les mesures fiscales des quatre lois de Finances rectificatives pour 2011 et de la loi de Finances pour 2012 qui ont une nouvelle fois ramené les allègements fiscaux portant notamment sur la forme des plus-values immobilières des particuliers compter du 1er février 2012 la forme de la TVA 5,5 % et l'instauration d'un taux de 7 % la réduction et le plafonnement des niches fiscales la diminution en 2012 des taux de la réduction d'impôt Scellier et de celle prévue en faveur des loueurs en meublé non professionnel avant suppression de ces régimes la taxe annuelle sur les loyers levée des micro-logements

Fiscalité du patrimoine immobilier Yves Blaise, 2002 Cet ouvrage s'adresse aussi bien aux professionnels de l'immobilier qu'aux particuliers propriétaires et locataires L'auteur y passe au crible l'ensemble des taxes et impôts grevant les biens immobiliers ou leurs revenus En adoptant une approche thématique qui distingue chaque type d'opérations il détaille les conditions d'imposition les taux les exonérations ou les abattements éventuels avant de proposer des stratégies ou des solutions pour tirer au mieux profit de la réglementation fiscale À l'aide d'exemples concrets et chiffrés de conseils pratiques et de modèles de lettres ou de formulaires l'ouvrage apporte une réponse précise et adaptée aux nombreuses questions induites par une réglementation complexe et particulièrement volatile Il permet ainsi d'optimiser ses choix aussi bien sous l'aspect fiscal que patrimonial en prenant en compte les dernières mesures fiscales introduites par la loi de finances pour 2002 Fiscalité immobilière Yves Blaise, 2000 **Fiscalité immobilière** Louis Broët, Yves Blaise, 1999 Après dix éditions successives de notre ouvrage Pratique de la Fiscalité Immobilière nous avons pensé qu'il pouvait être utile d'en modifier la présentation afin de le rendre encore plus pratique Il nous a semblé que le lecteur pourrait plus facilement accéder aux seuls renseignements qui l'intéressent en se reportant directement aux rubriques qui traitent de son problème Cet ouvrage est conçu aussi bien pour les professionnels de l'immobilier que pour les particuliers propriétaires et locataires Nous avons essayé de leur fournir le maximum d'informations et d'exemples pratiques pour les aider optimiser leurs choix aussi bien sous l'aspect fiscal que patrimonial Nous avons intégré dans cet ouvrage les dernières mesures fiscales de la loi de finances pour 1999 qui apportent des changements significatifs notamment en matière de TVA sur les terrains bâtis achetés par les particuliers et pour les droits d'enregistrement des locaux professionnels Nous espérons ainsi satisfaire encore mieux tous ceux qui nous ont fait confiance depuis plus de vingt-trois ans et ceux qui l'avenir nous liront pour la première fois **Guide de l'immobilier** Michèle

Auteuil, 2002. À l'heure où les placements en Bourse sont de plus en plus attractifs, l'immobilier qui rapporte de 6 % à 10 % par an reste le meilleur moyen de se constituer un patrimoine solide. Ce guide pratique qui bénéficie du savoir-faire de l'Investir le premier hebdomadaire financier en France s'adresse à tous. Il explique clairement ce qu'il faut savoir avant de s'engager dans l'acquisition d'un logement pour en faire un placement rentable et ce quel que soit son budget initial. Vous y trouverez les conditions remplir pour bénéficier d'avantages fiscaux : le dispositif Besson, la loi Malraux, la gestion fiscale des déficits, les investissements dans les résidences hôtelières pour étudiants ou pour personnes âgées. Comment mettre en œuvre votre projet d'investissement : l'établissement du plan de financement, le choix du meilleur crédit, quel type de bien acheter, faut-il acheter un logement sur plan, les investissements particuliers : parkings, DOM, comment réaliser l'acquisition par un couple, une SCI. Comment bien gérer vos biens immobiliers : comment louer les locations meublées et non meublées, les solutions des litiges avec le locataire. Enfin comment transmettre votre patrimoine immobilier. Exhaustif, ce guide est illustré de nombreux exemples concrets. Il contient tous les modèles de correspondance utiles : quittances de loyer, mise en demeure, congé pour vente et fournit les meilleurs conseils à ceux qui souhaitent investir sans risque dans l'immobilier.

Fiscalité immobilière

Jean Schmidt, Emmanuel Kornprobst, 2022. Cette nouvelle édition du Précis de Fiscalité immobilière conserve l'esprit et développe ce qui a toujours fait son originalité et sa particularité : savoir une étude systématique et comparative de l'ensemble de la fiscalité liée à la vie de l'immeuble depuis sa construction ou son acquisition jusqu'à sa mutation en passant par sa détention, sa location nue ou meublée et son exploitation en distinguant l'immeuble pierre et l'immeuble papier, l'immeuble du patrimoine privé, l'immeuble d'entreprise ou encore celui des professionnels de l'immobilier, promoteurs, marchands de biens, lotisseurs. Elle fournit tout à la fois une approche statique de l'ensemble des impôts qui frappent ces immeubles : TVA, impôts directs, impôts locaux, droits d'enregistrement, taxes d'urbanisme et une approche dynamique lorsqu'en raison de multiples circonstances de droit ou de fait ces immeubles vont au cours de leur vie passer d'un régime à un autre et ou changer de statut fiscal ou juridique. Un tel objectif imposait une ouverture substantielle sur la fiscalité immobilière financière, SUC et sur la fiscalité immobilière internationale tant des personnes physiques que des personnes morales ou assimilées, trust, fiducie, partnership. L'ouvrage jour des dernières formes législatives et des plus récentes jurisprudences et doctrines administratives est illustré par de nombreux exemples et tableaux de synthèse qui permettent grâce à un index raisonné de se retrouver parmi les différents impôts applicables et de connaître toutes les conséquences fiscales des opérations et investissements immobiliers envisagés. Il s'adresse tout aussi bien au fiscaliste qui recherche une approche globale de la question fiscale qu'il a traitée qu'au juriste qui recherche les conséquences fiscales d'un montage ou d'une opération juridique qu'il étudie, qui souhaite approfondir ses connaissances de fiscalité immobilière. En alternance tous les deux ans, LexisNexis publie du même auteur les Exercices de fiscalité immobilière qui en reprenant le même plan que cet ouvrage proposent de traiter nombreux cas pratiques avec corrigés qui permettent de mettre en pratique les questions les plus intéressantes de la fiscalité immobilière.

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