

## **Taxes sur les cessions à titre onéreux de terrains nus devenus constructibles - Coefficients d'érosion monétaire**

### **COEFFICIENTS D'EROSION MONETAIRE APPLICABLES AUX CESSIONS INTERVENANT EN 2014**

Année de l'acquisition	Coefficient à appliquer
1920	611,377
1921	681,144
1922	720,067
1923	659,363
1924	574,230
1925	534,955
1926	405,038
1927	382,498
1928	388,392
1929	365,251
1930	367,024
1931	372,448
1932	415,423
1933	436,194
1934	461,957
1935	515,502
1936	472,544
1937	371,229
1938	321,276
1939	297,275
1940	249,528
1941	213,579
1942	183,216
1943	143,740
1944	112,678
1945	81,649
1946	49,818
1947	31,187
1948	19,674
1949	19,173
1950	17,242
1951	14,737
1952	13,187
1953	13,342
1954	13,380
1955	13,232
1956	12,981
1957	12,641

1958	10,982
1959	10,347
1960	9,983
1961	9,666
1962	9,222
1963	8,798
1964	8,506
1965	8,299
1966	8,081
1967	7,867
1968	7,527
1969	7,071
1970	6,721
1971	6,370
1972	6,001
1973	5,591
1974	4,916
1975	4,398
1976	4,012
1977	3,668
1978	3,364
1979	3,037
1980	2,682
1981	2,367
1982	2,116
1983	1,932
1984	1,795
1985	1,694
1986	1,653
1987	1,600
1988	1,560
1989	1,508
1990	1,458
1991	1,413
1992	1,381
1993	1,356
1994	1,338
1995	1,316
1996	1,292
1997	1,278
1998	1,270
1999	1,264
2000	1,244

2001	1,225
2002	1,204
2003	1,182
2004	1,163
2005	1,142
2006	1,123
2007	1,107
2008	1,077
2009	1,076
2010	1,061
2011	1,039
2012	1,020
2013	1,013
2014	1,000