

# Declarations specific to heirships

Tax period 2023, creation of a new declaration specific to heirships.

From the 2023 tax period, taxpayers who are members of an undivided estate must complete a new declaration of inheritance. This process will be carried out in stages, and for this tax period it will only be sent to new hereditary communities created in 2022 and 2023.

Income from securities in an undivided estate must now be shown individually in the statement of securities (Appendix 3) for each heir.

The administrator of the heirship must inform the members of the undivided estate of the breakdown (page 3 of the new declaration of heirship) of the income and assets that each member must add to his or her own declaration. In future, it will no longer be possible to tax a heirship as a taxable entity until it is dissolved, as has been the practice to date.