

Coefficients d'érosion monétaires applicables aux taxes sur les ventes de terrains nus devenus constructibles intervenant en 2022

Année de l'acquisition	Coefficient à appliquer
1920	651,088
1921	725,387
1922	766,837
1923	702,191
1924	611,528
1925	569,702
1926	431,346
1927	407,342
1928	413,619
1929	388,975
1930	390,864
1931	396,640
1932	442,406
1933	464,526
1934	491,963
1935	548,986
1936	503,237
1937	395,342
1938	342,144
1939	316,584
1940	265,736
1941	227,452
1942	195,116
1943	153,076
1944	119,997
1945	86,952
1946	53,054

1947	33,212
1948	20,952
1949	20,419
1950	18,362
1951	15,694
1952	14,043
1953	14,209
1954	14,249
1955	14,091
1956	13,824
1957	13,462
1958	11,696
1959	11,019
1960	10,632
1961	10,293
1962	9,821
1963	9,369
1964	9,058
1965	8,838
1966	8,606
1967	8,378
1968	8,016
1969	7,530
1970	7,157
1971	6,784
1972	6,390
1973	5,954
1974	5,236
1975	4,684
1976	4,273
1977	3,907

1978	3,582
1979	3,234
1980	2,848
1981	2,513
1982	2,246
1983	2,052
1984	1,906
1985	1,798
1986	1,755
1987	1,699
1988	1,657
1989	1,602
1990	1,548
1991	1,500
1992	1,466
1993	1,440
1994	1,420
1995	1,397
1996	1,371
1997	1,357
1998	1,349
1999	1,342
2000	1,321
2001	1,301
2002	1,278
2003	1,255
2004	1,234
2005	1,213
2006	1,192
2007	1,175
2008	1,143

2009	1,143
2010	1,126
2011	1,104
2012	1,083
2013	1,075
2014	1,071
2015	1,071
2016	1,069
2017	1,058
2018	1,041
2019	1,032
2020	1,030
2021	1,015
2022	1,000

Source : [BOFiP-Impôts-BOI-ANNX-000097](#)