**ESTATE TAXATION**

1. **Property Regimes**

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| **Conjugal Partnership of Gains** | **Absolute Community of Properties** |
| * Applicable if spouses are married before 8/3/1988. * All properties acquired during the marriage whether the acquisition appears to have been made, constructed, or registered in the name of one or both spouses is presume conjugal unless the contrary is proved (Art 116, Family Code). | * Applicable if spouses are married Aug 3, 1988 or thereafter. * Community property shall consist of all properties owned by the spouses at time of celebration of marriage or acquired thereafter. * Property acquired during marriage is presumed to belong to community unless proven otherwise. |

1. **Property Classification under the Two Regimes**

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| **Properties Acquired** | | | **Conjugal Partnership** | **Absolute Community** |
| Before marriage | Gratuitous title | | X | C |
| Onerous title | | X | C |
| Spouse who has a legitimate descendant from a previous marriage | | X | X |
| During marriage | Gratuitous title | | X | X |
| Onerous title | In exchange of exclusive property | X | C |
| In exchange of conjugal/community property | C | C |
| Fruits/Income from | Exclusive Property | C | X |
| Conjugal/community property | C | C |
| By profession, labor, work or industry, occupation (such as fishing or hunting) of either or both of the spouses | | C | C |
| By chance such as winnings from gambling or betting | | C | C |
| Property for personal & exclusive use of the one of the spouse | | X  (must be proven) | X  (except jewelries – C) |
| Note:  X – exclusive property  C – common property | | | | |