

INDIVIDUALS WHOSE RESIDENCE FOR TAX PURPOSES IS OUTSIDE FRANCE

N° 2041-E



2022 INCOME TAX

Your 2022 income tax return must be filed online if you are able to do so. If not, you may use the pre-filled return that will be posted to you shortly in a separate mailing or download it from your user account on impots.gouv.fr.

Dear Taxpayer,

If you live outside France and want to know what your French income tax obligations are, then this document will answer your questions.

It presents:

- The tax administration's new information and communication resources, particularly suited to deal with your distance constraints (p1).
- The information you need for determining whether you need to file an income tax return for income received in 2022 (p2).
- The income you have to declare and helpful advice on filling in your return (p5).
- How your income tax is calculated (p10).
- Useful information on all personal taxes, payment and whom to contact for assistance (p13).

If you live outside France, check with your local tax authority to confirm whether you have to file and pay taxes in your country of residence, even if you pay taxes in France.

If you live abroad, the Public Finances Directorate General offers remote services available round the clock on impots.gouv.fr
For documentation dedicated to non-residents' taxation and formalities and the texts of all international tax treaties, visit: impots.gouv.fr > International

Simple, free and totally secure online services perfectly suited to dealing with your distance constraints. These services are available in your online user account, which you can access by entering your tax number (included on your tax return) and password. You must create an account on your first visit to the site.

1st free service: File your tax return online

What are the advantages of filing online?

- You are free from postal constraints and delivery times related to receiving and sending your return.
- Your pre-filled tax return is displayed on screen. Check that the amounts are correct for your income and tax withheld at source. You can change or delete these amounts if necessary, especially if some income is not taxable in France, which depends on your country of residence.
- You can fill in all the returns you need ("additional" 2042 forms, 2044 for real property income, 2041-E on taxation at source, etc.).
- You must file your income tax return online. In exceptional cases where you are unable to do so, you may continue filing a paper return.
- Your information is processed and a notice to pay sent to you within the year.

2nd free service: Pay your local taxes online and manage your related direct debit contracts

As from 17 January 2023, you can sign up to pay your taxes by monthly instalment or direct debit on the due date via a bank account domiciled in the SEPA. This applies to residence tax on second homes, property tax and the business premises contribution. You can pay your local taxes quickly, easily and securely or even alter one of your direct debit amounts without having to send a letter, go to the tax office or fill in yet another form. Do it in a few clicks in your online user account.

- If you have a foreign bank account in the SEPA (27 Member States of the European Union, as well as Iceland, Liechtenstein, Norway, the United Kingdom (including Gibraltar), Switzerland, Monaco, Republic of San Marino, the Principality of Andorra and the Vatican City State (Holy See)), you can pay online.
- If you have a bank account in France, you can pay your local taxes online and manage your direct debit contracts (payment by monthly instalments and direct debit on the payment due date).
- Payment on the due date, not to be confused with credit card payment, is an extremely flexible direct debit solution. Your account is debited ten days after the payment deadline.

3rd free service: Check your tax status

Another particularly useful, user-friendly remote service for non-residents to:

- Immediately access all your tax assessment notices (income tax, residence tax, real property tax, etc.) without waiting for them to reach you by post.
- Display a full statement of payments made and your schedule of payments due.

4th free service: Report information on premises you own

- As from 2023, all property owners will be required to file a declaration with the French tax authorities by 1 July for each property that they own. They will be asked to report the type of residence (main or second) and, if they are not currently living in it, to provide the name of the occupant(s) and the period of occupancy. The declaration must be filed via the "Gérer Mes Biens Immobiliers" (Manage my properties) section in your personal account.

1. If your household is established outside France (all non-French countries, the French overseas communities⁽¹⁾, New Caledonia and the TAAF)⁽²⁾ and you receive any of the following income:

- Income from real property in France and rights on this property: rights in rem (bare ownership, usufruct, etc.) and assets (stocks or shares in real estate companies); see §13 and following below.
- Income from French variable-interest securities and all other income from movable capital investments in France (income from shares, income from fixed-interest investments, etc.).
- Income from agricultural, industrial and commercial concerns located in France.
- Income from wage and non-wage professional activities carried on in France and more particularly:
 - Wages, salaries, remuneration and emoluments, provided the activity paid for is carried on in France;
 - Remuneration of directors of French companies; see §10 and following below.
- Income from other operations for financial gain.
- Capital gains from the sale of goodwill in businesses operating in France and real property located in France, their associated rights in rem and stocks and shares in companies, funds or bodies whose assets are made up mainly of such property and rights.
- Capital gains on the disposal of securities as mentioned in Article 150-0 A of the French General Tax Code arising from the disposal of an equity stake in companies having their registered offices in France when subject to the levy provided for in Article 244 bis B of the French General Tax Code.
- Sums, including salaries, corresponding to artistic and sports services provided or used in France.

2. The following are also considered to be income arising in France when the person or entity that pays the income resides for tax purposes in France or is established in France:

- Pensions and annuities, regardless of the country or territory in which the services that the pension remunerates were provided.
- Income received by inventors or in the form of royalties as well as all income arising from industrial and commercial property and similar rights.
- The sums paid to individuals, companies and any other legal entities without fixed business premises in France, in remuneration for services of all kinds materially provided or effectively used in France.

3. This document only concerns persons residing outside of France for tax purposes.

• This leaflet does not concern the following, irrespective of their nationality:

➤ Persons who are defined by Article 4 B-1 of the French General Tax Code as:

1° Having their household or main residence in France.

2° Carrying on a professional activity, wage or non-wage, in France unless they can prove that this employment is incidental. Managers exercising executive functions in companies whose registered offices are located in France and which generate annual turnover in excess of 250 million euros are now considered as being domiciled in France.

3° Having their main business interests located in France.

➤ Employees of the central government, local government and public hospital sector who, under the terms of Article 4 B-2 of the French General Tax Code, are performing their duties in or posted to a foreign country and are not liable in said country to a personal tax on all their income;

➤ Individuals of French nationality who reside in Monaco and who come under the scope of Article 7-1 of the amended tax treaty between France and Monaco of 18 May 1963. These are persons of French nationality who cannot provide evidence that their main residence has been in Monaco since 13 October 1957;

➤ Persons who reside in Saint-Barthélemy or Saint-Martin who have transferred their tax residence to one of these French overseas communities after 15 July 2007 and who do not satisfy the five-year residence rule for tax purposes⁽¹⁾.

If your household (spouse and children) remains in France, you continue to reside in France for tax purposes even if, for work-related reasons, you have to live in another country temporarily or most of the year, unless your spouse and yourself have separate estates.

However, the rules set out in Article 4 B of the French General Tax Code apply subject to the rules of international treaties, which divide entitlement to tax the income they cover between France and the other State. Consequently, persons regarded as residents of another State under a tax treaty between France and that State cannot be regarded as residents of France for tax purposes in respect of the implementation of French domestic law, even though they would be regarded as residing in France for tax purposes under the above-mentioned Article 4 B: see paragraph 28 below. This document also applies to those persons.

(1) The five-year tax residence rule applies only to persons who have transferred their residence for tax purposes to the communities of Saint-Barthélemy or Saint-Martin after 15 July 2007. The rule does not have the same impact for persons who have established their residence for tax purposes in Saint-Barthélemy or Saint-Martin. Natural persons who have resided in Saint-Barthélemy for at least five years are regarded as residents of Saint-Barthélemy for tax purposes. This provision applies to any person who is not already a resident of the island. Unlike for Saint-Barthélemy, the five-year residence rule for tax purposes for Saint-Martin applies only to natural persons who were residents for tax purposes in metropolitan France (mainland + Corsica) or the French overseas départements (DOMs) before transferring their residence for tax purposes to Saint-Martin.

(2) French Southern and Antarctic Lands.

- **In all other cases, tax households are not deemed to reside for tax purposes in France.**

Information on income to be declared in certain cases:

If one of the spouses (married or civil union) resides for tax purposes outside France and the other resides for tax purposes in France, the household's tax obligation in France concerns:

- All of the income of the spouse residing in France for tax purposes;
- The other spouse's income arising in France (see §1).

Likewise, if a dependent child in the household does not reside for tax purposes in France, only his or her income arising in France is included in the joint taxation.

Disabled dependants as defined in Article 196 A bis of the French General Tax Code must reside with the taxpayer and are therefore necessarily regarded as residing in France.

Note: The number of tax units in the household (quotient familial) will be calculated taking into account all the members of the tax household, whether or not they reside in France for tax purposes. Income arising outside France for the spouse residing outside France (e.g. wages paid abroad) is excluded from the calculation of tax in France.

The persons concerned are liable to tax in France if they have income from French sources or if they have a residence in France, unless expressly stipulated otherwise in a tax treaty.

4. You are employed by the central government, local government or public hospital sector and posted outside France

If your household remains in France while you are posted abroad, your situation does not change. You continue to reside in France for tax purposes and you are liable to income tax at your place of residence.

If your household does not remain in France, there are two possible cases:

- **Case No. 1:** You are not liable to a personal tax on all your income in the country where you work. In this case, you have an unlimited tax obligation in France for all your income and you owe income tax under ordinary law conditions.
- **Case No. 2:** You are liable to a tax in the country where you work. In this case, you only owe income tax in France on your income arising in France under the conditions set out in the "How is your income tax calculated" section of this document.

In all cases, please indicate that you **are employed by the central government, a regional/local government or the hospital civil service** and are working abroad by answering yes to the question "êtes-vous fonctionnaire à l'étranger" when completing your online return or, if you are unable to file online, in the "Informations" box of paper form 2042.

Where and when to file your 2022 return?

5. If you have a filing obligation in France, you must file online on impots.gouv.fr. In exceptional cases where you are unable to do so, you can send your return to the following address:

<p>Service des Impôts des Particuliers Non Résidents (Individual Tax Department for Non-Residents) 10, rue du Centre TSA 10010 93465 Noisy-le-Grand Cedex - France</p>	<p>Switchboard: +33 (0)1 72 95 20 42 (from 9am to 4pm, mainland French time) e-mail: please use the message service in your personal account on impots.gouv.fr</p>
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Whatever your country of residence, find the subscription deadlines on impots.gouv.fr.

IF YOU TRANSFERRED YOUR TAX HOUSEHOLD ABROAD IN 2022

6. You need to file your return online by completing form 2042 and completing, where necessary, additional form 2042-NR, which you can select in step 3 of your online return ("Revenus et charges") by clicking on "Déclarations annexes". In exceptional cases where you are unable to file your return online, you can submit a paper return. You will need to list all the items needed to calculate your taxable income:

- For the period from 1 January 2022 to the day you transferred your residence abroad: enter the amount of income you received before this date on form 2042;
- For the period following the transfer of residence, enter the amount of income arising in France and taxable in France as of your departure abroad on additional form 2042-NR.

7. Notes:

- If you have transferred your tax household to a French overseas community or New Caledonia, you have the same obligations as if you transfer your residence for tax purposes abroad (see §6 above). If you reside in Saint-Barthélemy or Saint-Martin, the same holds true for the year in which you satisfy the five-year residence rule for tax purposes (see page 2).
- If you have transferred your residence to Monaco:

If you have French nationality and any other nationality, except Monegasque nationality, and you transfer your residence to Monaco, you are regarded as still residing in France for tax purposes. For the year of the transfer of residence and all subsequent years, you remain liable to tax on the same terms as if you had kept your residence in France. You must send your income tax return to the Service des Impôts des Particuliers (SIP) de Nice Est-Ouest – Service des Résidents de Monaco, 22 rue Joseph Cadeï – Cs 63151 – 06172 Nice Cedex, France.

- If you transferred your residence for tax purposes abroad before 1 January 2005 to a state other than the states that are parties to the agreement on the European Economic Area (EEA) having signed an agreement with France on mutual administrative assistance to combat tax evasion and avoidance, and if you have been entitled to a deferral of income tax and social security contributions on capital gains at the time of the transfer, the deferral expires on the date of transfer, redemption, reimbursement or retirement of the securities. Tax relief shall, however, be granted when you re-establish residence for tax purposes in France and the tax deferral is reinstated. If, instead, the tax has been paid when you transferred your residence for tax purposes abroad, it cannot be refunded. If the tax deferral has expired, or if you have re-established residence for tax purposes in France, you must file forms 2042, 2042-C and 2041-GL with the Individual Tax Department for Non-Residents.
- If in 2022 you transferred your residence for tax purposes abroad to another state or territory that has concluded a mutual administrative assistance agreement with France to combat tax evasion and avoidance and a mutual assistance agreement for the recovery of taxes, provided that this country or territory is not a non-cooperative state or territory (NCST) within the meaning of Article 238-0 A of the French General Tax Code, you are liable to income tax and social security contributions at the time of your departure for: (1) certain unrealised capital gains on shares, stocks, securities, or voting rights; (2) receivables originating in a contractual additional sale price clause; and (3) certain tax-deferred capital gains (exit tax).

The persons liable to tax on these unrealised capital gains are the taxpayers who have been residing in France for tax purposes for at least six of the ten years prior to transferring their residence for tax purposes abroad. By contrast, all taxpayers who have transferred their residence for tax purposes abroad are liable to tax on their tax-deferred capital gains at the time of the transfer. Unrealised capital gains are taxable when, at the time of the transfer of residence for tax purposes abroad, the taxpayer and the members of his or her tax household own:

- a direct or indirect stake of at least 50% in the corporate profits of a company;
- one or more direct or indirect stakes in companies whose total value exceeds €800,000 on the date of the transfer of tax residence.

The unrealised capital gains are assessed on the difference between the value of the securities on the transfer date and their acquisition price or value. The unrealised capital gains thus computed are reduced, when applicable, by the ordinary or increased proportional tax allowances for length of ownership pursuant to Article 150-0 D or Article 150-0 D ter of the French General Tax Code, then by capital losses for the year and/or prior capital losses.

For receivables originating in a contractual additional sale price clause, you must estimate the value at the transfer date.

Since 1 January 2018, personal income tax with respect to unrealised capital gains subject to the exit tax has been set at 12.8% of the amount of the unrealised capital gains, as stipulated in Article 200 A of the French General Tax Code. However, you may, expressly and irrevocably, opt to have your unrealised capital gains taxed at the progressive rate by ticking box 2OP on form no. 2042. This option is comprehensive, and covers all income, net gains, profits and receivables generated in the year of the transfer of your tax residence outside France – not simply capital gains and receivables subject to the exit tax.

You are automatically entitled to a stay of collection on your taxes, without collateral, if you transfer your residence for tax purposes to another European Union Member State or to another state or territory that has signed a mutual administrative assistance agreement with France to combat tax evasion and avoidance and a mutual assistance agreement for the recovery of taxes with a scope similar to that of Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures, for a non-EU Member State, and that that this state or territory is not a non-cooperative state or territory (NCST) within the meaning of Article 238-0 A of the General Tax Code.

When you transfer your residence for tax purposes to a state or territory other than those listed above, the tax owed is, in principle, due immediately. However, at your request and subject to adequate collateralisation, a stay of collection may be granted. In this case, you must declare the unrealised capital gains and receivables, appoint a tax representative in France, and present collection guarantees prior to the transfer of your residence for tax purposes abroad.

For taxes due on unrealised capital gains and previously tax-deferred capital gains, the stay of collection expires on the date of transfer, redemption, reimbursement or retirement of the securities and, in certain cases, when the securities are donated or in the event of the taxpayer's death.

For taxes due on receivables originating in a contractual additional sale price clause, the stay of collection expires on the date of receipt of the additional sales proceeds or when the receivable is contributed or sold/collected or transferred.

The tax paid at the time of the transfer of residence for tax purposes abroad is reduced or refunded if you return to France, if you donate the securities or the receivable, or in the event of your death. The income tax on unrealised capital gains is reduced or refunded at the end of a period of two years provided the aggregate value of the securities is less than 2.57 million euros on the date of transfer or five years if the aggregate value of the securities exceeds 2.57 million euros on the date of transfer.

The tax on unrealised capital gains or on receivables originating in a contractual additional sale price clause may be reduced to reflect the actual capital gains or losses or the proceeds actually received as a result of an additional sale price clause after the transfer of your tax household abroad.

To avoid double taxation, any tax you may have paid in your country of residence shall be offset against the tax owed in France on the unrealised capital gains or the receivable, up to the full value of the latter and in proportion to the share assessed in France for tax purposes.

Capital gains and receivables liable to the exit tax must be reported in the general income tax form 2042, in form 2042 C, and in the special form 2074 ETD (available on impots.gouv.fr).

To find out more, see notice 2074-ETD-NOT, also available on impots.gouv.fr.

IF YOU TRANSFERRED YOUR TAX HOUSEHOLD TO FRANCE IN 2022

8. You previously resided for tax purposes outside France.

- If you filed your returns with the Individual Tax Department for Non-Residents, in the year of your return to France, you must file your return online and complete additional form 2042-NR, if applicable, in step 3 of the online return ("Revenus et charges") by clicking on "Déclarations annexes".
 - For the period between 1 January 2022 and the day of your return to France: report all income arising in France and taxable in France before that date in additional form 2042-NR.
 - For the period after your return to France: report the income received since that date until 31 December 2022 in form 2042.

If your return to France is permanent, you must report your new address, as soon as you know it, in your personal account, or otherwise to: Service des Impôts des Particuliers Non-Résidents, 10 rue du Centre – TSA 10010, 93463 Noisy-le-Grand Cedex – France. Switchboard: +33 (0)1 72 95 20 42 - e-mail: please use the message service in your personal account on impots.gouv.fr

- If you did not receive any income arising in France before your return to France, you must file your return online if possible, or otherwise with the tax assessment office covering your new residence.

HOW TO FILL IN YOUR 2022 INCOME TAX RETURN

9. General rule:

Income tax is calculated in the same way for residents abroad as for residents in France, using the progressive tax scale with a minimum rate of 20% or 30% and taking into account the income splitting cap (quotient familial). The information provided in the general explanatory leaflet enclosed with form 2042 applies, with the special exceptions detailed below:

A. WAGES AND SALARIES (SECTION 1 OF FORM 2042)

10. Save provisions to the contrary in the international tax treaties, you must declare the sums you received in payment for work carried out in France in 2022 in the form of:

- Wages, salaries, fees, paid leave, tips, etc.
- Statutory sick pay, statutory maternity pay, etc.
- Remuneration in kind provided by the employer: food, accommodation, car available for personal use, etc.
- Unemployment benefits and early retirement allowances.

To make things easier, the administration sends taxpayers a tax return pre-printed with the amounts of wages, pensions, statutory sick pay and family allowances. These figures are provided by the employers and social security bodies. All you have to do is check the figures and correct them if necessary. For example, you would have to correct these figures if you are taxed in the country of residence pursuant to an international tax treaty.

11. Taxation at source of wages, salaries, pensions, annuities and income arising in France from employee share ownership

Wages and similar income arising in France and received by persons residing outside France are taxed at source as provided for in Article 182 A of the French General Tax Code, or as provided for in Article 182 A bis or 182 B of the Code for wages paid in return for artistic and sports services, or as provided for in Article 182 A ter of the Code for income from employee share ownership. The employer or payer withholds the tax at source from the net taxable wage, after a 10% deduction for professional expenses (except for sportspersons, whose wages are withheld prior to the 10% deduction), at the rate of 15% for wages paid in return for artistic and sports services or in keeping with this three-bracket scale set for 2022 taxable income:

Rate applicable ⁽¹⁾	Income brackets based on the payment period ⁽²⁾ /Amounts in euros				
	Year	Quarter	Month	Week	Day or part of day
0 %	Less than 15,228	Less than 3,807	Less than 1,269	Less than 293	Less than 49
12 %	15,228 to 44,172	3,807 to 11,043	1,269 to 3,681	293 to 849	49 to 142
20 %	Over 44,172	Over 11,043	Over 3,681	Over 849	Over 142

(1) The rates of 12% and 20% are reduced to 8% and 14.4% in the French overseas départements.

(2) These brackets are expressed in net taxable amounts.

Only the fraction of income above the last bracket is taxed in accordance with the sliding scale, along with the other income arising in France. Income is taxed in accordance with the terms of Article 197 A of the French General Tax Code, i.e. with the application of a minimum rate of 20% up to €27,478 in net taxable income and 30% thereabove. The withholding tax at the minimum rate is deducted from the amount of tax calculated.

For stock options and acquisition of bonus shares allocated since 28 September 2012: income from the exercise of stock options and acquisition of bonus shares received by persons residing outside of France for tax purposes is subject to a withholding tax calculated in accordance with the rates shown in the table above and as provided by Article 197 A of the French General Tax Code.

Income arising from the exercise of stock options and the acquisition of bonus shares allocated before 28 September 2012 or the sale of start-up share warrants (BSPCE) and received by persons residing outside of France for tax purposes is subject to a withholding tax calculated in accordance with the rules and rates applying to the specific tax schemes referred to in item I of Article 163 bis C and 6 of Article 200 A of the French General Tax Code (in its version prior to the 2013 Budget Act) for stock options, for bonus shares, in item 6 bis of Article 200 A of the Code (in its version prior to the 2013 Budget Act), for bonus shares, and in item I of Article 163 bis G of the Code for BSPCEs. This deduction at source discharges you from tax liability on income from the exercise of BSPCEs. However, if you opt for taxation in the wages and salaries ("traitements et salaires") category, the taxation at source is calculated by applying the rates in the above table and applied as provided by Article 197 A of the French General Tax Code.

How do you declare income that has been taxed at source?

You must declare all the sums that have been taxed at source in the wages and salaries ("traitements et salaires") category (or "pensions" if they are pensions).

If non-resident withholding taxes have been levied on your French-source income, you will need to complete supplementary return 2041-E.

To access this form and enter the details of these withholding taxes, in step 3 of your online return ("Revenus et charges"), check the box that says "Retenue à la source des non-résidents". If you are unable to complete your return online, you will need to append form 2041-E to your paper form 2042 .

When completing your online return, the amount entered on form 2041-E will be automatically carried over to box 8TA on form 2042. If filing on paper, do not forget, where necessary and in accordance with the instructions given for the table on the last page of this explanatory leaflet, to enter total taxation at source in box 8TA of paper form 2042.

Special case: wages arising in French overseas départements

This income is taxed at source at reduced rates (8% and 14.4%), with the minimum rate being 14.4% up to €27,478 in net taxable income and 20% thereafter. To benefit from a reduced rate, you need to write "salaires versés par un organisme établi dans un DOM" (wages paid by an entity established in a French overseas département) in the "Informations" box of form 2042.

B. PENSIONS, ANNUITIES, CHILD SUPPORT & MAINTENANCE (SECTION 1 OF FORM 2042)

12. Barring provisions to the contrary in the international tax treaties, you must declare the sums you received in France in 2022 in the form of:

- Child support and maintenance, annuities and capital payments made over a period of more than 12 months and received as compensatory benefits in the event of a divorce, and contribution to the costs of running the matrimonial household when such payment is made following a court ruling.
- Public and private pensions and invalidity benefits and annuities when the payer is established or resident in France. These sums are taxable subject to the application of the tax treaties (see table in Appendix 1 for tax treatment of pensions by country). Use the information on the statement provided by the payer to find out what amount to declare.

Pursuant to the provisions of Article 182 A of the French General Tax Code, pensions and annuities paid to non-residents give rise, as with wages and salaries, to a deduction at source (see §11 on previous page) when the payer is situated in France. First, establish whether the pension you receive is a public or private pension or a social security pension (all compulsory schemes are considered to be social security schemes). Then refer to the tax treaty, which, depending on this criterion, attributes taxation either to the payer country or to the country of residence (see table in Appendix 1).

Notes:

- Annuities are subject to the same arrangements as private pensions.
- Pensions paid to a resident of French Polynesia, Wallis and Futuna, French Southern and Antarctic Lands, and New Caledonia benefit from a 40% tax allowance on the gross pension amount. On form no. 2042 (sections 1AL to 1FL), please indicate the amount of your pension less the 40% allowance. Also, please write "pensions versées à un résident de" (pensions paid to a resident of), followed by the pensioner's place of residence, in the "Informations" box of form 2042 of your paper return.
- How the deduction at source is calculated:
Although each separate employer or pension fund makes the deduction at source, it is calculated across all the earned income and deducted by all the employers of an individual. In the event of more than one employer or pension fund, taxation may give rise to the payment of an additional deduction at source.

C. REAL PROPERTY INCOME (SECTION 4 OF FORM 2042)

13. In your online return (the "revenus fonciers" section of form 2042), or on paper return 2042 if applicable, you must declare any income from real property in France including rights on this property (joint estates, bare ownership, usufruct, etc.), assets (stocks or shares in real estate companies) and incidental income.

Notes:

The simplified tax scheme ("régime micro-foncier") for real property income is automatically applied if you meet all of the following conditions:

- Your real property income arises from the rental of unfurnished urban or rural properties or from shares in condominium associations that are transparent for tax purposes and, where applicable, from shares in real estate companies not subject to corporation tax, as well as from shares of real estate investment trusts (REITs, French FPIs) reflecting income from their real property assets. If you receive real property income solely from real estate companies or FPIs, you are explicitly ineligible for the "simplified tax scheme".
- Your tax household's annual gross real-property income in 2022 (from all properties combined) does not exceed €15,000, not including maintenance charges, whatever the duration of the rental during the year. The €15,000 cap is assessed on the basis of all rents received as principal, ancillary income, and, where applicable, the share of the gross annual income of real-estate companies and/or REITs in which you are a partner, proportionally to your share of the accounting profit.
- The buildings you own and the buildings held by companies in which you are a partner are not eligible for preferential tax treatment (specific deductions, option for deduction as depreciation, etc.).

You must file a 2044 return under the standard scheme ("régime réel") if:

- Your tax household's annual gross real property income in 2022 (from all properties combined) exceeds €15,000;
- You are explicitly ineligible for the "simplified tax scheme" ("micro-foncier");

- Or if you are automatically eligible for the “simplified tax scheme” (“micro-foncier”) and wish to opt for the standard scheme. To do so, file a 2044 return by selecting “revenus fonciers” in step 3 of the online return (“Revenus et charges”). A window will appear with the option to complete form 2044. If you are unable to file online, you can complete a paper form 2044.

The option is binding for a three-year period. After these three years, your option for the standard scheme is automatically renewed every year.

For more information on real-property income, see the explanatory leaflet enclosed with your 2022 income tax return, the explanatory leaflet enclosed with form 2044 (real property income) or refer to the [impots.gouv.fr website](https://impots.gouv.fr).

If you rent out furnished accommodation, the income is taxable in the business profits (BIC) category and must be declared in “furnished rentals” (“locations meublées”) section of additional form 2042-C-PRO or additional form 2042-NR if it is the year of transfer of residence.

D. INVESTMENT INCOME

14. Income distributed⁽³⁾ by companies subject to corporation tax and with their registered office in France (metropolitan France [mainland + Corsica] or overseas départements) to individuals who are non-residents is taxed at source at one of the following rates⁽⁴⁾:

- 12.8% for distributed profits eligible for the 40% tax allowance stipulated in item 2 of 3 of Article 158 of the French General Tax Code (CGI)⁽⁵⁾, when the beneficiary is a natural person residing for tax purposes in a State party to the Agreement on the European Economic Area (EEA) that has concluded a mutual administrative assistance agreement with France for the purpose of combating tax evasion and avoidance.

- 75% for profits paid outside France in a non-cooperative state or territory as defined by Article 238-0A of the French General Tax Code⁽⁶⁾, other than those mentioned in item 2 of 2 bis of said Article 238-0A, subject to application of a safeguard clause (the debtor must present proof that the transaction had an effect and purpose other than to enable location in such a state or territory).

Income from life-insurance contracts and capitalisation bonds or contracts purchased from insurance companies established in France by individuals who do not reside in France for tax purposes is taxed at the following rates when the contract is redeemed in part or in full or when the contract is terminated:

- 35% if the contract duration is less than 4 years.

- 15% if the contract duration is equal to or greater than 4 years and less than 8 years.

- 7.5% if the contract duration is equal to or greater than 8 years.

- 75% irrespective of contract duration, when the beneficiary of the income is a natural person residing for tax purposes in a non-cooperative state or territory as defined by Article 238-0A of the French General Tax Code, other than those mentioned in item 2 of 2 bis of said Article 238-0A, subject to application of a safeguard clause (the debtor must present proof that the transaction had an effect and purpose other than to enable location in such a state or territory).

These levies and withholding taxes are reported on form 2777 and paid by the entity that has distributed the income. It is up to the entity to withhold the corresponding amount from the sums paid out to the beneficiaries of said income.

Income from bonds and similar instruments mentioned in Articles 118, 119 and 238 septies B of the French General Tax Code and issued before 1 January 1987 and income from savings certificates mentioned in Article 1678 bis of the Code (irrespective of their issue date), paid to individuals who do not reside in France for tax purposes, is subject to the 12.8% (Article 187 of the General Tax Code) withholding tax stipulated in 1 of Article 119 bis of the Code at one of the following rates:

This withholding tax should be reported on form 2753 and paid by the distributing entity. It is up to the entity to withhold the corresponding amount from the sums paid out to the beneficiaries of said income.

E. CAPITAL GAINS FROM SALES OF SECURITIES AND SHARES

15. Pursuant to Article 244 bis C of the French General Tax Code, capital gains from the sale of securities and shares by persons who do not reside in France for tax purposes are not taxable in France. In return, however, capital losses cannot be deducted from your taxable income. You therefore have no return to file in France regarding such a transaction.

However, pursuant to item f of Article 164B and Article 244 bis B of the French General Tax Code, and subject to international tax treaties, a person who does not reside in France for tax purposes and who, along with his or her spouse, ascendants and descendants, has held directly or indirectly, at some point in the five years preceding the sale, an equity stake of over 25% in a company liable to corporation tax and with its registered office in France, is subject to a tax in France on the capital gains from the sale of the shares concerned.

These capital gains are calculated using the same method applied to capital gains realised by residents of France and described in Articles 150-0 A to 150-0 E of the French General Tax Code, and the tax is levied at the rate of 12.8%.

Distributions of capital gains made by certain collective investment undertakings (OPCs) and distributions of capital gains from the sale of securities by venture capital companies (SCRs) to non-residents are also subject to a 12.8% withholding tax on the sale or distribution.

(3) Income from stocks and shares and similar income.

(4) Rates applicable except where stipulated otherwise in international tax treaties.

(5) Income resulting from a valid resolution from the relevant bodies.

(6) This 75% withholding tax also applies to natural persons who reside in France.

However, capital gains on the sale of an equity stake in a company liable to corporation tax and with its registered office in France, as well as on the distributions made by venture capital firms, are taxed at the flat rate of 75%, irrespective of the stake held in the company concerned when the gains are realised by persons residing outside of France for tax purposes in a non-cooperative state or territory as defined by Article 238-0A of the French General Tax Code, other than those mentioned in item 2 of 2 bis of said Article 238-0A, subject to application of a safeguard clause (the debtor must present proof that the transaction had an effect and purpose other than to enable location in such a state or territory).

Total capital gains and distributions must be entered on line 3SE of form 2042C, whether filing online or on paper. It is only used to calculate base taxable income.

You must consequently file annex 2074-NR online or form 2074-NR or 2759 in paper format, enclosing payment of the tax due in accordance with the following procedures:

Type of sale	Where to file the deed or declaration of sale	Where to file the capital gains form (Art. 171 quater, Annex 2 of the French General Tax Code)	Form	Filing deadline
Sale recorded by notarised deed	The Business Tax Department (Service des Impôts des Entreprises, SIE) for the place of residence of the notary who drew up the deed	File the form with the deed of sale	2074-NR	On recording the deed of sale
Sale recorded by private deed	The Tax Assessment Department for the place of residence of one of the contracting parties	File the form with the deed of sale	2074-NR	On recording the deed of sale
Sale not recorded by a deed = form 2759	The Tax Assessment Department for the place of residence of one of the contracting parties As from March 2022, for individual users, the sale of securities can be reported online by the seller or the recipient of the securities via their personal account on impots.gouv.fr	- Business Tax Department (SIE) covering the tax representative's residence - Where there is no representative: the Business Tax Department (SIE) covering the seller's residence.	2759	Within one month of the sale

F. BUSINESS PROFITS

The year of your departure abroad (or the year in which you return to France), any sums received in France following your departure (or before your return) are to be declared on form 2042-NR.

For more information, please see the explanatory leaflet for form 2042 or the impots.gouv.fr website.

a) Professional business profits (form 2042 C-PRO, Non-salaried occupations ["Professions non salariées"] or Section 5 of form 2042-NR)

16. Business profits are defined for income tax purposes as profits made by individuals from a trading, industrial or craft occupation carried on in France even if the operator's head office is abroad.

Subject to the international tax treaties, if you have received income in this income category, you must declare it for income tax in France.

If you come under the very small business system ("régime des micro entreprises"), enter your turnover or receipts and your capital gains and capital losses directly on additional form 2042 C-PRO, Non-salaried occupations ("Professions non salariées").

If you come under the actual bookkeeping system ("régime du bénéfice réel normal"), enter the result determined on form 2031 of additional form 2042 C-PRO in the "régime du bénéfice réel" section depending on whether you are a member of an officially approved accounting centre or not.

When persons engage in commercial, industrial and craft activities simultaneously in France and outside France, they must declare their entire earnings from these activities on their income tax return (Article 158-4, para. 2 of the French General Tax Code), subject to the application of international tax treaties.

b) Non-professional business profits (form 2042 C-PRO, Non-salaried occupations ["Professions non salariées"] or Section 5 of form 2042-NR)

17. This is income from activities that do not involve the personal, constant and direct participation of a member of the tax household in the accomplishment of the operations required for the activity. The following is hence considered to be non-professional industrial and commercial income:

- Income earned by persons letting non-professional furnished premises (persons making less than €23,000 in annual receipts or less than the household's income in the category of wages and salaries, industrial and commercial income, non-commercial income, agricultural income and remuneration of directors – Article 62 of the French General Tax Code).
- Income earned by non-professional joint owners of shares in race horses or stallions.
- Income from all other industrial and commercial activities carried on in a non-professional capacity.

If you have received income in this category, you must, subject to the application of the international tax treaties, declare it in France.

G. NON-COMMERCIAL PROFITS

The year of your departure abroad (or the year in which you return to France), any sums received in France following your departure (or before your return) are to be declared on form 2042-NR.

a) Professional non-commercial profits (form 2042 C-PRO, Non-salaried occupations ["Professions non salariées"] or Section 5 of form 2042-NR)

18. These are profits from occupations primarily of an intellectual nature, consisting in the personal and totally independent practice of a science or an art, or profits from occupations such as notary, bailiff, etc. They also include profits from all occupations, operations for financial gain and other sources that do not come under another category (stock-market transactions conducted in similar conditions to those that characterise an activity carried on by a person conducting this type of transaction in a professional capacity).

If you have received income from such an activity carried on in France, you must, subject to the international tax treaties, declare it for income tax in France.

If you come under the special non-commercial profits system ("régime déclaratif spécial ou micro BNC"), you do not have to file an annual business earnings return. Enter the amount of your receipts with any capital losses directly under the "Régime déclaratif spécial ou micro BNC" heading of form 2042 C-PRO.

If, on the other hand, you come under the certified tax return system ("régime de la déclaration contrôlée"), where your business earnings return is certified by an officially approved accounting centre, you must file the special 2035 annual business earnings return and enter the resulting profit or loss under the "Régime de la déclaration contrôlée" heading of form 2042 C-PRO.

b) Non-professional non-commercial income (form 2042 C-PRO, Non-salaried occupations ["Professions non salariées"] or Section 5 of form 2042-NR)

19. This is income from an activity that is not usually or continuously carried on for profit and that does not arise from the practice of a self-employed profession or occupations such as notary, bailiff, etc.

If you have received income in this category for an activity carried on in France, you must, subject to the international tax treaties, declare it in France.

c) Deduction at source for non-commercial profits and equivalent income.

20. Pursuant to the provisions of Article 182 B of the French General Tax Code, and subject to the international tax treaties, the deduction at source is applied to certain non-wage and equivalent income arising from employment in France.

The tax base consists of the gross sums paid net of turnover tax (VAT), with no deductions allowed even for business expenses. The rate of the deduction at source is set at 25%. The rate may vary depending on the applicable tax treaty concluded to avoid double taxation. This deduction at source can be set off against the income tax due on your income arising in France, it is never refundable, and it does not discharge you from income tax liability. You must therefore, in all cases, file an income tax return and fill in the table on the last page of this explanatory leaflet.

Income received by artists and sportspeople is liable to a 15% deduction at source (Article 182 A bis and 182 B of the French General Tax Code).

H. EXPENSES TO BE DEDUCTED FROM TOTAL INCOME

21. As residents abroad are subject to tax in France solely on their income arising in France pursuant to the provisions of Article 164 A of the French General Tax Code, they may not deduct their expenses from their total income. However, taxpayers in the Schumacker non-residents category can, in the same manner as taxpayers who reside in France for tax purposes, report expenses that are deductible from their total income for the assessment of their income tax.

To be eligible for the tax rules applying to Schumacker non-residents, you must meet the following requirements:

- You must be a resident of another European Union Member State, the United Kingdom, Iceland, Norway, or Liechtenstein.
- You must not qualify for provisions that will lower your tax liability in your country of residence on the basis of your personal and family status, on account of the low level of income taxable in that country.
- Your income from French sources must represent at least 75% of your taxable global income or, failing that, 50% of your taxable global income if, because of your personal and family status, you do not qualify for any provisions that will lower your tax liability in your country of residence.

I. EXPENSES PROVIDING ENTITLEMENT TO TAX BREAKS AND TAX CREDITS

22. Non-residents living outside France for tax purposes are not entitled to tax breaks and tax credits, except for Schumacker non-residents who meet the requirements described in §21.

If you comply with the relevant criteria, you may nevertheless be eligible for the tax credit for technological risk prevention work on rented residential properties or those destined to put up for rent.

You are entitled to a tax credit on any expenditure from 1 January 2010 to 31 December 2022 on alterations provided for by the Technological Risk Prevention Plan (PPRT) on a residential property that was completed before this plan was approved and that you rent out or that is destined to be put up for rent for use as main residence by a tenant for at least five years.

Moreover, investments under the Pinel or Denormandie buy-to-let investment schemes made on or after 1 January 2019 by a taxpayer residing in France for tax purposes when the investment is made will continue to qualify for the relevant tax breaks even if the taxpayer becomes a non-resident at a later date.

As from 1 January 2022, non-resident taxpayers are entitled to the Loc'Avantages tax reduction (Article 199 tricies of the French General Tax Code) provided that the effective date of the agreement precedes the date of their move abroad.

Non-resident taxpayers who carry on a non-wage professional activity are also eligible for certain tax credits for companies.

J. LOSSES

23. Taxpayers residing outside France may offset their losses from this income against their profits or income arising and taxable in France.

HOW IS YOUR INCOME TAX CALCULATED?

NB: THE INCOME TAX CALCULATOR AVAILABLE ON THE IMPOTS.GOUV.FR WEBSITE MAY ONLY BE USED IF YOU ARE A RESIDENT OF FRANCE.

APPLICATION OF THE MINIMUM TAXATION RATES (Art. 197 A of the French General Tax Code)

24. Article 197 A of the French General Tax Code stipulates that income tax due by persons residing for tax purposes outside France is charged solely on their income arising in France.

It is calculated by applying the sliding scale and the household income splitting system (the number of tax units allocated to the household to reduce tax paid where couples are married, have dependent children, etc.). There is a minimum taxation rate of 20% for net taxable income up to €27,478 and 30% for income above that amount. For income arising in the French overseas départements, the minimum rate is 14.4% or 20% for net taxable income above €27,478. To benefit from this rate, you need to write "salaires versés par un organisme établi dans un département d'outre-mer" (wages paid by an entity established in a French overseas département) in the "Informations" box of form 2042.

The minimum taxation rate does not apply to "Schumacker non-residents" (see §21 for eligibility requirements for this status).

IF YOU PROVIDE THE NECESSARY EVIDENCE, YOU CAN BE ENTITLED TO A LOWER RATE (AVERAGE RATE)

25. If you can prove that the French rate of tax on all your income arising in France and abroad is less than the rate resulting from the application of the minimum rates outlined in §24 above, that rate is applicable to income actually taxable in France by virtue of the tax treaty between France and your country of residence or, in the absence of such a tax treaty, to income arising in France.

The details on the application of this measure are provided in the Bulletin Officiel des Finances Publiques-Impôts (BOFiP-Impôts), reference no. BOI-IR-DOMIC-10-20-10.

To do so:

- If completing your return online, you can opt for the average rate in step 3 ("Revenus et charges") by selecting the box that says "Bénéficiaire du taux moyen d'imposition (s'il est plus favorable)" and, for each category of income, enter the amount of French-source and foreign-source income for your tax household.
- If you are not able to file online, enter in box 8TM of paper form 2042-C the tax household's total income arising in France and abroad, and detail the nature and amount of each category of income on form 2041 TM available on impots.gouv.fr.
- In either case, you must have available for the French tax authorities all documentary proof of your total income arising abroad (certified true copy of the tax assessment notice issued by the tax administration of your country of residence; copy of the income tax return(s) filed in your country of residence to show the income of all the members of the tax household).

If the tax-return filing formalities in your country of residence are such that you are unable to produce these documents, you need to provide any substantiating documents evidencing the sum and nature of your income arising abroad. These documents must be certified true copies.

Payments for child support and maintenance can be deducted by the payer for the purposes of calculating the average tax rate for global income provided that these payments are taxable in France for the recipient and they have not already given rise to any tax break for the payer in his or her country of residence.

PERSONS IN RECEIPT OF INCOME THAT HAS BEEN TAXED AT SOURCE

26. Pursuant to articles 182 A, 182 A bis and 182 A ter of the French General Tax Code, non-commercial income received in return for artistic services, wages and salaries together with pensions and annuities paid to non-residents give rise to taxation at source, deducted by the payer.

If you are filing online, in step 3 ("Revenus et charges"), select the box that says "Retenue à la source des non-résidents" to access form 2041-E and enter the details of this income. If you are unable to file online, you must enter this deduction on your paper return and fill in the table on the last page of this explanatory notice. It will then be taken into account in the calculation of the tax due (see §10, §11 and §12).

If the deduction at source exceeds the tax due following the application of the average rate, you may ask the Individual Tax Department for Non-Residents to refund the excess amount deducted at source. Please provide all necessary substantiating documents evidencing payment of this taxation at source by your payer (employer or pension fund, etc.).

The above-mentioned deductions do not apply to income and profits received by Schumacker non-residents (see §21 for eligibility requirements for this status).

SOCIAL SECURITY CONTRIBUTIONS

27. Income from property located in France which is received by non-residents is subject to social security contributions on income from assets that are collected in the same way as income tax. Capital gains from property arising in France are also subject to social security contributions that are paid when the return for capital gains from property is filed.

Social security contributions assessed at the blanket rate of 17.2% are not levied on other asset income of non-residents reported on the income tax return and subject to income tax.

Individuals who are not affiliated with any compulsory French social security scheme are not liable to the general social security contribution (CSG, 9.2%) or the social security debt repayment contribution (CRDS, 0.5%) on income from property provided that they are affiliated with a compulsory social security scheme in an EEA country other than France or Switzerland. However, the 7.5% solidarity levy remains applicable. Although the United Kingdom left the European Union on 1 January 2021, UK residents are still entitled to the CSG/CRDS exemption.

If you are in this situation, tick boxes 8SH or 8SI (for taxpayer 1 and taxpayer 2) and enter in box 8RF the amount of income from property that is exempt from CSG and CRDS.

If you have ticked boxes 8SH or 8SI, income from letting non-professional furnished premises will automatically be exempt. You are still liable to the 7.5% solidarity levy.

By contrast, Schumacker non-residents (see §21 for eligibility requirements for this status), regarded as equivalent to individuals residing in France for tax purposes, are automatically liable to social security contributions on all their asset income.

EFFECT OF TAX TREATIES AND SPECIAL AGREEMENTS CONCLUDED BY FRANCE

28. The rules described in this leaflet are only applicable subject to international tax treaties that have the effect of:

- Granting non-resident status to persons residing in France for tax purposes under domestic legislation;
- Taxing certain types of income arising in France in the country of residence;
- Limiting the rate of applicable deductions at source on certain income.

In all cases, you should refer to the text of the applicable tax treaty. The list of these tax treaties in force is presented in the Bulletin Officiel des Finances Publiques-Impôts (BOFiP-Impôts), reference no. BOI-ANX-000306, and on impots.gouv.fr > International.

YOUR STATUS WITH REGARD TO OTHER TAXES

LOCAL TAXES

RESIDENCE TAX

29. Residence tax is due by persons who, on 1 January 2023, have at their disposal or occupy a residential property in any capacity whatsoever: owner, tenant or free occupant.

Taxpayers are deemed to have taxable premises personally at their disposal when they can occupy them at any time and have possession of them in a private capacity. The tax is owed for the whole year.

Residential premises and their outbuildings, occupied for personal or family purposes, as a second home, are taxable when they are sufficiently furnished so as to be inhabitable.

Persons who do not have their residence for tax purposes in France, but who have one or more residential properties in France, are therefore liable to residence tax.

PROPERTY TAX ON DEVELOPED AND UNDEVELOPED LAND

30. Both of these taxes are levied annually on developed and undeveloped real properties situated in France, with the exception of those that are expressly exempt. The tax is charged to the owner of the property, regardless of whether he or she resides in France or abroad.

Note that, as regards developed real property tax, persons temporarily residing abroad and granted the temporary exemption stipulated in Articles 1384, 1384 A and 1385 of the French General Tax Code before their departure from France continue to benefit from this exemption for the remainder of the entitlement period, provided the residential property they own in France has remained at their disposal and they refrain from renting it out as furnished accommodation or business premises.

PAYMENT OF YOUR LOCAL TAXES

31. Persons charged residence tax and real property tax receive a tax assessment notice for each tax. These taxes must be paid to the tax department of the district where the property is located by 15 October (real property tax) and by 15 November or 15 December (residence tax).

Any amount owing above €300 must be paid electronically.

If you have a bank account in France or in the SEPA, you can sign up for the monthly payment service, opt for direct debits (either monthly or on the payment due date) or pay online using your tax account.

PROPERTY WEALTH TAX

Rules applying under French domestic legislation:

32. Individuals residing outside France are liable to property wealth tax (impôt sur la fortune immobilière, IFI) on French property belonging to them directly or indirectly, including property placed in a trust and taxable as part of the estate of the settlor or a beneficiary deemed to be the settlor, when the net taxable value of this property is over €1,300,000 (on 1 January 2023 for the 2023 property wealth tax year).

French property is defined as immovable property located in metropolitan France or the French overseas départements, held directly or indirectly.

Effects of international tax treaties:

33. The property wealth tax provisions apply subject to international tax treaties (see treaty list in the Bulletin Officiel des Finances Publiques-Impôts (BOFiP-Impôts), reference no. BOI-ANNX-000306 and on impots.gouv.fr > International).

The treaties applicable to wealth tax or, failing this, to income tax must be taken into consideration to solve problems associated with the definition of residence for tax purposes.

However, issues concerning the reach of tax jurisdiction can only be solved by referring to the tax treaties where these treaties cover wealth tax or contain adequate provisions to determine wealth taxation procedures.

The treaties concluded with the following countries contain such provisions: Albania, Algeria, Argentina, Armenia, Austria, Azerbaijan, Bahrain, Bolivia, Canada including Quebec, Chile, Côte d'Ivoire, Cyprus, Czech Republic, Estonia, Finland, Germany, Guinea, Hungary, India, Indonesia, Israel, Italy, Kazakhstan, Kuwait, Latvia, Lithuania, Luxembourg, Macedonia (former Yugoslav Republic of), Malta, Mauritius, Monaco, Mongolia, Namibia, Norway, Netherlands, Poland, Qatar, Romania, Russia, Saudi Arabia, Slovakia, Slovenia, South Africa, Spain, Sweden, Switzerland, Ukraine, United Arab Emirates, United States, Uzbekistan, Vietnam, Zimbabwe.

Under the provisions of these tax treaties, tax jurisdiction is either shared between the two countries, attributed exclusively to the country of residence of the person concerned or attributed exclusively to the country in which the property is located, depending on the nature of the property in question.

Any double taxation is eliminated either by the country of residence, which grants a tax credit when property is taxed both in the country in which it is located and in the owner's country of residence, or by means of exemption via the application of the "taux effectif" rule (based on total worldwide income) when the treaty expressly provides for such and taxation is reserved for the country in which the property is located.

In the absence of a tax treaty, international double taxation is avoided by offsetting against the tax due in France any wealth taxes paid outside France on the same property.

For more information, contact the Individual Tax Department for Non-Residents (see Useful Information page 13).

Taxpayers' reporting obligations:

34. If your net taxable wealth on 1 January 2023 is €1,300,000 or more, you need to file your property wealth tax (IFI) return online or, if filing on paper, by using the form 2042 IFI you have received pre-printed with your personal details or by filling in a blank form 2042 IFI.

In the latter case, the return must be filed with the Individual Tax Department for Non-Residents, regardless of your country of residence, or, where this is impossible, it can be filed online. French nationals who are residents of Monaco must file their returns with the Service des Impôts des Particuliers de Nice Est-Ouest (see p. 3).

Persons in possession of property in France without having their residence for tax purposes in France, together with certain employees of the central government, a regional/local government or the hospital civil service who perform their duties abroad or are posted to a foreign country, may be asked by the tax assessment service to appoint, within 90 days of receipt of the request, a representative in France authorised to receive correspondence concerning wealth tax assessment, collection and disputed claims. Failing appointment of a representative in France, these persons are taxed on the basis of an estimated assessment.

Where to get a property wealth tax return form:

- On the www.impots.gouv.fr website;
- By sending a message from the secure messaging service in your online account;

USEFUL INFORMATIONS

See page 3 if you live in Monaco.

35. For information and to find out how to fill in your income tax return and pay your tax:

- Go to: impots.gouv.fr > International > Particuliers
- For information on everything to do with your income, calculating your tax, and payment and instalment payments:

<p>Service des Impôts des Particuliers Non Résidents (Individual Tax Department for Non-Residents) 10, rue du Centre TSA 10010 93465 Noisy-le-Grand Cedex - France</p>	<p>Switchboard: +33 (0)1 72 95 20 42 (from 9am to 4pm, mainland French time) e-mail: please use the message service in your personal account on impots.gouv.fr</p>
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Payment must be made by direct debit.

An exception may be made if you reside in certain countries (Barbados, Cuba, the British Virgin Islands, Iran, Kenya, Lebanon, Morocco, Sudan, Venezuela or Zimbabwe) and you are unable to open a SEPA bank account, allowing you to make payment via bank transfer to the Individual Tax Department for Non-Residents, whose bank account details are as follows:

<p>n° IBAN FR FR76 3000 1000 6464 8800 0000 026 SWIFT BDFEFRPP CCT</p>
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Important: Make sure you state the payee bank and its address:

Banque de France, 31 rue Croix des Petits Champs, 75049 PARIS Cedex 01, France. Please also provide the following details in reference to your payment: last name, first name, tax notice reference number (invoice number).

36. Where to get an income tax return form if you did not receive a pre-printed one

- Directly in your personal account on impots.gouv.fr. When you file your returns online, your income is pre-recorded
- Using the search function on the impots.gouv.fr website. Type the form number in the search box
- Or by writing to the Individual Tax Department for Non-Residents at this address:

Service des Impôts des Particuliers Non-Résidents, 10, rue du Centre – TSA 10010, 93465 Noisy-le-Grand Cedex, France
Tel: +33 1 72 95 20 42 – e-mail: please use the message service in your personal account on impots.gouv.fr

Where to send your income tax return? File your return online or, if that is not possible, send it to the Individual Tax Department for Non-Residents (see address above).

37. How long do you have to make an appeal and to whom?

Appeals must be sent to the **Individual Tax Department for Non-Residents:**

- By 31 December of the second year following the year in which the tax is payable as stated on your tax assessment notice (Article R* 196-1, para. 1-a of the French Book of Tax Procedures),
- By 31 December of the year following the year in which the deduction at source was made (Article R*196-1, para. 2-b of the French Book of Tax Procedures) in the event of a calculation error by the payer,
- By 31 December of the second year following the year of payment of wealth tax or property wealth tax.

Appeals concerning the actual market value of property, goodwill and related new merchandise, custom, lease rights and the benefit of an agreement to let concerning all or part of a building, ship or boat must be sent to **the tax assessment service covering the district where the property is situated or where the ships or boats are registered.**

Pursuant to the provisions of Article R*196-2 of the French Book of Tax Procedures, persons who feel they have been overcharged or wrongly charged residence tax or real property tax may submit an appeal to the tax assessment service covering the place of taxation by 31 December of the year following:

- The year in which the tax is payable as stated on the tax assessment notice.
- Or the year of the taxable event forming the subject of the appeal.
- Or the year of receipt by the taxpayer of a new tax assessment notice correcting the assessment and calculation mistakes contained in the previously sent notice.
- Or the year in which the taxpayer gained certain knowledge of direct taxes charged wrongly or duplicated.

APPENDIX 1: PENSIONS – TAXATION BY COUNTRY

COUNTRY OF RESIDENCE	PENSIONS			COUNTRY OF RESIDENCE	PENSIONS		
	Public	Private	Social security		Public	Private	Social security
Are pensions taxable in France?				Are pensions taxable in France?			
ALBANIA	YES ⁽¹⁾	NO	NO	LUXEMBOURG	YES ⁽¹⁾	NO	YES
ALGERIA	YES ⁽¹⁾	NO	NO	MACEDONIA (former Yugoslav Rep. of)	YES ⁽¹⁾⁽⁴⁾	NO	NO
ANDORRA	YES	NO	NO	MADAGASCAR	YES	NO	NO
ARGENTINA	YES	YES	YES	MALAYSIA	YES	NO	NO
ARMENIA	YES ⁽¹⁾	NO	NO	MALAWI	YES ⁽¹⁾	NO	NO
AUSTRALIA	YES ⁽¹⁾	NO	NO	MALI	NO	NO	NO
AUSTRIA	YES ⁽¹⁾	NO	NO	MALTA	YES ⁽²⁾⁽⁴⁾	NO	YES
AZERBAIJAN	YES ⁽¹⁾	NO	NO	MAURITANIA	NO	NO	NO
BAHRAIN	YES	NO	YES	MAURITIUS	YES ⁽²⁾	NO ⁽⁹⁾	YES
BANGLADESH	YES	NO	YES	MEXICO	YES	NO	NO
BELARUS ⁽⁸⁾	YES	NO	YES	MONACO	YES	YES	YES
BELGIUM	YES ⁽²⁾	NO	NO	MONGOLIA	YES	NO	YES
BENIN	NO	NO	NO	MONTENEGRO	YES ⁽⁷⁾	NO	NO
BOLIVIA	YES	NO	YES	MOROCCO	NO	NO	NO
BOSNIA AND HERZEGOVINA ⁽⁷⁾	YES	NO	NO	NAMIBIA	YES ⁽¹⁾	NO ⁽⁹⁾	NO ⁽⁹⁾
BOTSWANA	YES ⁽¹⁾	NO	YES	NETHERLANDS	YES	NO	NO
BRAZIL	YES ⁽²⁾	NO	NO	NEW CALEDONIA	NO	NO	NO
BULGARIA	YES	NO	YES	NEW ZEALAND	YES ⁽²⁾⁽⁴⁾	NO	YES
BURKINA FASO	NO	NO	NO	NIGER	NO	NO	NO
CAMEROON	YES	NO	NO	NIGERIA	YES	YES	YES
CANADA incl. Quebec	YES	YES	YES	NORWAY	YES ⁽¹⁾	NO	YES
CENTRAL AFRICAN REPUBLIC	NO	NO	NO	OMAN (SULTANATE OF)	YES ⁽³⁾⁽⁴⁾	NO	YES
CHILE	YES	YES	YES	PAKISTAN	YES ⁽¹⁾	NO	YES
CHINA	YES ⁽²⁾	NO	NO	PANAMA	YES ⁽¹⁾	NO ⁽⁹⁾	NO ⁽⁹⁾
CYPRUS	YES	NO	YES	PHILIPPINES	YES	NO	YES
CONGO	YES	NO	YES	POLAND	YES ⁽²⁾	NO	NO
COTE D'IVOIRE	YES ⁽²⁾	NO	NO	PORTUGAL	YES ⁽¹⁾⁽⁴⁾	NO	NO
CROATIA	YES ⁽¹⁾	NO	NO	QATAR	YES	NO	YES
CZECH REPUBLIC	YES ⁽²⁾	NO	NO	ROMANIA	YES	NO	NO
ECUADOR	YES	NO	NO	RUSSIA	YES ⁽²⁾	NO	YES
EGYPT	YES	NO	YES	SAINT MARTIN	YES	NO	NO
ESTONIA	YES ⁽¹⁾	NO	NO	SAUDI ARABIA	YES	YES	YES
ETHIOPIA	YES ⁽²⁾	NO	YES	SENEGAL	NO	NO	NO
FINLAND	YES	NO	NO	SERBIA ⁽⁷⁾	YES	NO	NO
FRENCH POLYNESIA	YES	YES	YES	SINGAPORE	YES	NO	NO
GABON	YES ⁽¹⁾	NO	YES	SLOVAKIA	YES ⁽²⁾	NO	NO
GEORGIA	YES ⁽²⁾	NO	NO	SLOVENIA	YES ⁽¹⁾	NO	NO
GERMANY	YES ⁽¹⁾	NO	NO	SOUTH AFRICA	YES ⁽¹⁾	NO	NO
GHANA	YES ⁽¹⁾	NO	YES	SOUTH KOREA	YES	NO	NO
GREECE	YES ⁽¹⁾	NO	NO	SPAIN	YES ⁽¹⁾	NO	NO
GUINEA	YES	NO	YES	SRI LANKA	NO ⁽⁴⁾	NO	YES
HONG KONG	YES	YES	YES	SWEDEN	YES ⁽²⁾	NO	NO
HUNGARY	YES	NO	YES	SWITZERLAND	YES ⁽¹⁾	NO	NO
ICELAND	YES ⁽²⁾	NO	NO	SYRIA	YES ⁽¹⁾	NO	YES
INDIA	YES ⁽⁴⁾	NO	YES	TAIWAN	YES ⁽¹⁾	NO	YES
INDONESIA	YES	NO	YES	THAILAND	YES ⁽⁴⁾	YES	YES
IRAN	YES	NO	NO	TOGO	NO	NO	NO
IRELAND	YES ⁽¹⁾⁽⁴⁾⁽⁵⁾	NO	NO	TRINITY AND TOBAGO	YES ⁽²⁾	NO	YES
ISRAEL	YES ⁽¹⁾	NO	NO	TUNISIA	NO	NO	NO
ITALY	YES ⁽¹⁾⁽⁴⁾	NO	YES	TURKEY	YES ⁽⁴⁾	NO	NO
JAMAICA	YES ⁽¹⁾	NO	YES	TURKMENISTAN ⁽⁸⁾	YES	NO	YES
JAPAN	YES ⁽²⁾⁽⁴⁾	NO	NO	UKRAINE	YES ⁽¹⁾	NO	YES ⁽⁶⁾
JORDAN	YES ⁽²⁾	NO	YES	UNITED ARAB EMIRATES	YES	NO	YES
KAZAKHSTAN	YES ⁽¹⁾⁽⁴⁾	NO	NO	UNITED KINGDOM	YES ⁽¹⁾	NO	NO
KENYA	YES ⁽¹⁾	NO	NO	UNITED STATES	YES	YES	YES
KOREA (REPUBLIC OF)	YES	NO	YES	UZBEKISTAN	YES ⁽¹⁾	NO	NO
KOSOVO ⁽⁷⁾	YES	NO	NO	VENEZUELA	YES	NO	YES
KUWAIT	YES ⁽³⁾⁽⁴⁾	NO	YES	VIETNAM	YES ⁽¹⁾	NO	NO
KYRGYZSTAN ⁽⁸⁾	YES	NO	YES	ZAMBIA	YES ⁽¹⁾	NO	NO
LATVIA	YES ⁽¹⁾	NO	NO	ZIMBABWE	YES ⁽¹⁾	NO	YES
LEBANON	YES ⁽¹⁾⁽³⁾⁽⁴⁾	NO	NO				
LIBYA	YES ⁽¹⁾	NO	NO				
LITHUANIA	YES ⁽¹⁾	NO	NO				

- (1) Except where the pension recipient has solely the nationality of the country of residence and does not have French nationality.
- (2) Except where the pension recipient has the nationality of the country of residence, even if he or she also has French nationality.
- (3) Except where the pension recipient has the nationality of the country of residence or was resident of the country of residence before providing services there.
- (4) Pensions paid in respect of services rendered to a public establishment are defined as “private pensions” in the tax treaty. They may be taxed at source in France as pensions paid pursuant to French social-security legislation, if stipulated in the treaty (see column 3).
- (5) Pensions paid in respect of services rendered to a local authority are defined as «private pensions» in the tax treaty. They may be taxed at source in France as pensions paid pursuant to French social security legislation, if stipulated in the treaty (see column 3).
- (6) Taxation at source can only be applied up to the ceiling of the total annual sum of the French minimum contributory pension (allowance for former salaried employees and supplementary old-age benefit or any similar minimum contributory pension that might replace these benefits). The surplus may be taxed only in Ukraine.
- (7) The tax treaty concluded by the Government of the French Republic and the Government of the Socialist Federal Republic of Yugoslavia applies to France and the Republics of Bosnia-Herzegovina, Kosovo, Serbia and Montenegro.
- (8) The tax treaty concluded by France and the former USSR applies to Belarus, Kyrgyzstan, Tajikistan and Turkmenistan.
- (9) Except if the pensions are not subject to tax in the country of residence under the applicable tax legislation.

Example no. 1: salaries, wages or pensions received throughout the year (full time for employees from 01/01 to 31/12 or pensions throughout the year)

You reside abroad and received a pension taxable in France according to a tax treaty (see page 14 of this notice) in the amount of €30,000 from the CNAV (French National Pension Fund for Salaried Workers) and €10,000 from AGIRC (Supplementary pension scheme for private-sector executives) for the entire year. Only the CNAV withheld €1,413 at source.

Example no. 2: salaries, wages, pensions or annuities received for an incomplete year (part-time or less than 12 months)

You reside abroad and received wages for an activity carried on in France between 1 February and 30 June in the amount of €20,000. The tax withheld by Company X amounts to €1,399.

1	2	3			4	5	6	7		
		YOU HAVE RECEIVED THIS INCOME AS AN ARTIST OR A SPORTSPERSON (TICK)	NATURE OF THE INCOME TAXED AT SOURCE (TICK)							
	NAME AND ADDRESS OF PAYERS, EMPLOYERS OR PENSION FUNDS	ARTIST	SPORTSPERSON	WAGES	PENSIONS	OTHER (INCL. GAINS FROM EXERCISING STOCK OPTIONS) (PLEASE SPECIFY)	PERIOD OF WORK OR PERIOD CONCERNED (YEAR, NUMBER OF MONTHS, WEEKS OR DAYS)	AMOUNT OF TAXABLE INCOME TO BE DECLARED ON FORM 2042	40% ALLOWANCE APPLICABLE TO SOME PENSIONS	TOTAL TAXATION AT SOURCE DEDUCTED BY EMPLOYER, PENSION FUND, etc. IN FRANCE
Example no. 1	CNAV				X		1 year	30,000		1,413
	AGIRC				X		1 year	10,000		0
							amount to be entered in section 8TA of form 2042	amount to be entered in section 8TA of form 2042		1,413

Example no. 2	COMPANY X			X			5 months	20,000		1,399
							amount to be entered in section 8TA of form 2042	amount to be entered in section 8TA of form 2042		1,399

