



Direction des Impôts des Non-Résidents (DINR)  
Tax Directorate for Non-Residents

If you live outside France, always check with the local tax authority to find out if you have filing and/or payment obligations in your country of residence, even if you pay taxes in France.

Below is a table with information on how to get in touch with the tax authorities of a number of countries:

Country	Name of tax authority	Contact information
 Belgium	Federal Public Service Finance	<a href="https://finance.belgium.be/en/contact">https://finance.belgium.be/en/contact</a>
 Canada	Canada Revenue Agency (CRA)	<a href="http://www.canada.ca/en/revenue-agency.html">www.canada.ca/en/revenue-agency.html</a>
 Germany	The Ministry of Finance of the <i>Land</i> of your residence is your contact for income tax enquiries. You can find out how to reach the relevant authority by visiting the online portal of the <a href="#">Federal Central Tax Office</a> ( <i>Bundeszentralamt für Steuern</i> ).	<a href="http://www.bzst.de/EN/Service/Tax_Infocenter/tax_infocenter_node.html">www.bzst.de/EN/Service/Tax_Infocenter/tax_infocenter_node.html</a>
 Italy	Italian Revenue Agency ( <i>Agenzia delle Entrate</i> )	<a href="http://www.agenziaentrate.gov.it/portale/en/web/english/nse/contact-us/tax-enquiries">www.agenziaentrate.gov.it/portale/en/web/english/nse/contact-us/tax-enquiries</a>

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 Luxembourg	Luxembourg Inland Revenue (ACD)	<a href="https://guichet.public.lu/en/citoyens/impots-taxes.html">https://guichet.public.lu/en/citoyens/impots-taxes.html</a> <a href="https://impotsdirects.public.lu/fr/profil/organigramme.html">https://impotsdirects.public.lu/fr/profil/organigramme.html</a>
 Netherlands	Dutch Tax and Customs Administration ( <i>Belastingdienst</i> )	<a href="http://www.belastingdienst.nl/wps/wcm/connect/en/individuals/individuals">www.belastingdienst.nl/wps/wcm/connect/en/individuals/individuals</a> A tax information line for non-resident tax issues is available: In the Netherlands: (055) 5 385 385 International: +31 555 385 385
 Portugal	Portuguese Tax and Customs Authority ( <i>Autoridade Tributaria e Aduaneira – AT</i> )	<a href="http://www.portaldasfinancas.gov.pt">www.portaldasfinancas.gov.pt</a> You can reach AT by calling +351 217 206 707
 Spain	Spanish Tax Administration Agency ( <i>Agencia Tributaria</i> )	<a href="https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html">https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html</a>
 Switzerland	Income tax in Switzerland may be levied by the Swiss Federal Tax Administration or by individual cantons.  Each canton has its own tax law.	<a href="http://www.estv.admin.ch/estv/en/home.html">www.estv.admin.ch/estv/en/home.html</a>  Websites of each canton
 United Kingdom	HM Revenue & Customs (HMRC)	<a href="http://www.gov.uk/government/organisations/hm-revenue-customs/contact/income-tax-enquiries-for-individuals-pensioners-and-employees">www.gov.uk/government/organisations/hm-revenue-customs/contact/income-tax-enquiries-for-individuals-pensioners-and-employees</a> You can reach HMRC by calling 0300 200 3300 (in the UK) or +44 135 535 9022 (outside the UK).
 United States	Internal Revenue Service (IRS)	<a href="http://www.irs.gov/help/contact-my-local-office-internationally">www.irs.gov/help/contact-my-local-office-internationally</a>

In some cases, depending on the applicable tax treaty (available on [impots.gouv.fr](https://impots.gouv.fr)), income from French sources must be declared both in France and in your country of residence.

*DINR – March 2022*