You are a resident of Ivory Coast

This list is not exhaustive and only applies to general cases. The tax treaty, available on the impots.gouv.fr website, provides the details of all the income that must be reported.

Even if you pay your taxes in France, you must systematically contact the local tax authority to determine exactly what you need to file and pay in your country of residence. Some income may be declared in both the country of residence and in the source country. In such cases, bilateral tax treaties provide specific methods for the elimination of double taxation that may result.

You must report the following income in France :

Wages and pensions derived in respect of private or public employment

- Wages and salaries, derived in respect of private sector employment in France, unless your assignment is shorter than 183 days and your salary is not paid by an employer established in France and is not deducted from the expenses of a structure established in France.
- Wages paid by the french state or one of its authorities.
- Pensions paid by the french state or one of its authorities, unless you possess Ivorian nationality.

Income earned from independent activities and business profits

- Income from artistic or sporting activities carried out in France.
- Income from independent activities (doctors, lawyers, dentists, etc.) derived from a practice located in France or if you exercise this activity for at least 183 days in France.
- Profits derived from business activities carried on in France through a permanent establishment.

Investment and property income

- Income (rents, capital gains, etc.) derived from immovable properties located in France.
- Dividends and royalties paid by a French company.