



## You are resident of Japan

You must declare in France the following income<sup>1</sup>:



### Wages and pensions

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- 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 and its authorities, if you are not a Japanese citizen or if you became a resident of Japan in order to exercise this employment.
- Pensions paid by the French State and its authorities, if you are not a Japanese citizen.



### Income from independent activities and business profits

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- Income from independent activities (physicians, dentists, lawyers, etc.) derived from a practice located in France.
- Income from artistic or sporting activities carried out in France.
- Profits derived from business activities carried on in France through a permanent establishment.



### Investment and property income

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- Income (rents, capital gains, etc.) derived from immovable properties located in France.
- Income from life insurance policies taken out with establishments located in France.
- Dividends paid by a French company.
- Capital gains on the sale of shares, securities or equity interests in companies with a preponderance of real estate assets (more than 50% of whose assets consist of immovable properties located in France).
- Capital gains on the sale of shares, securities or equity interests in companies established in France if you hold at least 25% of the share capital, either directly or indirectly.

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<sup>1</sup>This list is not exhaustive and concerns only general cases (excluding specific regimes). The entire income to be declared is detailed in [the tax treaty](#), which is available from the [impots.gouv.fr](#) website.