



You are resident of Portugal

You must declare in France the following income¹:



Wages and pensions

- 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, unless you are exclusively a Portuguese citizen.
- Pensions paid by the French State and its authorities, unless you are a Portuguese citizen.



Income from independent activities and business profits

- 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

- Income (rents, capital gains, etc.) derived from immovable properties located in France.
- 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).
- Dividends and royalties paid by a French company.
- Income from life insurance policies taken out with establishments located in France.

¹ 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.