



## You are resident of Romania

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 18 months in a period of 3 years 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 and pensions paid by the French State and its authorities



### 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.
- 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.

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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.