



You are resident of Spain

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 ; or
 - you are a cross-border worker.
- Wages and pensions paid by the French State and its authorities, unless you are exclusively a Spanish 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.
- 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.

¹This 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.