

You must declare your income online. However, if you cannot file your return online, you can file a paper return..

FILE YOUR TAX RETURN ONLINE

The *impots.gouv.fr* website makes your dealings with the tax authorities easier by cutting out the distance and removing the constraints involved in sending paper returns. In 2021, more than 205,000 taxpayers living abroad filed their income tax returns online.

On *impots.gouv.fr* website, you can access your personal user account by entering your tax number and the password that you have chosen. Once you have logged in, you can view your tax documents, declare your income, pay your taxes, manage your withholding at source and your payments, and carry out certain formalities (reporting a change of address or personal situation, etc.) using the secure messaging service.

THE FOLLOWING INFORMATION APPLIES TO EMPLOYEES WORKING INTERNATIONALLY.

► You are considered to be working abroad if you work outside of:

- Mainland France, the coastal islands and Corsica
- The French overseas départements (Guadeloupe, Martinique, French Guiana, Réunion, and Mayotte).

► Is your tax residence located in France?

Subject to international tax treaties, you are considered to reside in France for tax purposes if you fulfil one or more of these criteria:

- Your household (spouse or civil partner and children) is in France, even if, for work-related reasons, you have to live in another country temporarily or most of the year. If you do not have a household, your tax residence is defined as your main abode.
- You carry on a professional activity in France (whether in an employed or self-employed capacity) except if this activity is incidental.
- The centre of your economic interest lies in France (i.e. the place of your main investments, the head office for your business dealings, the centre of your professional activities, or the place where you make most of your income).

If your tax residence is outside of France, you are only taxable in France if you receive income from French sources.

If your tax residence is in France, you are liable to tax in France on all your income, including the remuneration for your work abroad. You must declare your income online. Your tax file will be managed by the tax office that covers your usual residence.

In addition, you are required to provide us with the details of any bank accounts, capitalisation contracts and digital asset accounts that you have opened, held, used or closed abroad (form 3916 and 3916 bis, available online or on paper, to be enclosed with your 2042 income tax return).

IF YOUR TAX RESIDENCE IS OUTSIDE OF FRANCE

► What to do the year you transfer your residence for tax purposes abroad?

- Do not forget to inform your tax office of your new address abroad via your personal account on *impots.gouv.fr* as soon as possible.
- Inform your employer of this change of address because the taxation methods concerning your income will be different (e.g. after transferring your tax residence outside of France, wages paid for activities carried out in France will no longer be subject to withholding at source but instead taxation at source for non-residents).
- If you live outside of France, always make sure to contact your local tax authority about your filing and payment obligations in your country of residence, even if you pay taxes in France.

The year following your departure abroad, file your income tax return for the previous year online on *impots.gouv.fr*. If this is impossible, you can file a paper return with the tax office that covers your former residence in France. In this return, you will declare your income from 1 January to the date of your departure abroad.

If, following your departure abroad, you continued to receive income from French sources that is liable for income tax in France, declare this income online or, if applicable, on paper form 2042 NR. If you are unable to accomplish this online, you can download form 2042 NR from *impots.gouv.fr*, attach it to your usual 2042 form and file a paper return. You must also complete form 2041-E if your wages were subject to taxation at source for non-residents.

Your filing deadline is the same as that for residents. This date can be found on *impots.gouv.fr* > International > Individuals.

► The following years (when you are abroad)

You must file your return online at impots.gouv.fr. If you cannot file an online return, if applicable, send your 2042 income tax paper return form to the Service des impôts des particuliers non-résidents (SIPNR) only if you continue to receive income from French sources that is liable for income tax in France⁽¹⁾.

If you receive income that is subject to taxation at source for non-residents (e.g. wages), you must also file form 2041-E attached to your main income tax return 2042.

If you no longer have French earnings taxable in France, then you have no further income tax-related filing obligations in France.

► The year you return to France

Inform the tax authorities of your new address as soon as possible via your personal account at impots.gouv.fr.

In the year after the year of your return, you will be re-affiliated with the SIPNR, if you were covered by this service for tax purposes in previous years. If not, you will be covered by the tax office with jurisdiction over your new residence.

In both cases, you must file your income tax return online. If you cannot do so, you may file your return with your local tax office.

The year you return to France, the filing deadline is the same as that for French residents.

Please note: Since 1 January 2019, French income tax is withheld at source. This is done by the employer by applying a withholding rate calculated by the tax authorities. As you were previously living outside of France, there are two possible situations :

- You received income from French sources and you therefore filed tax returns in France. In this case, a withholding tax rate was calculated based on your most recent tax return. However, this rate does not take account of the income that you will be earning after your return to France. Therefore, you need to contact the SIPNR for assistance in determining a withholding rate that is consistent with your new income level. You will be asked to provide details on the income that you will earn the year you return to France.
- You did not receive income from French sources and you therefore did not file tax returns in France. In this case, if you begin working in salaried employment upon your return to France, your employer will apply a “non-personalised” withholding rate determined according to the level of your pay. This rate does not take into account your family situation. Therefore, if you wish to have a personalised withholding rate, send a message using the secure messaging system in your personal account on impots.gouv.fr. If you do not yet have a personal user account, you can request one via impots.gouv.fr. Alternatively, you can contact the tax office nearest to your home.

► The year after your return to France

You must declare any income from French sources taxable in France that you received the year of your return to France. This must be done online.

If you are unable to do this online, you can complete a paper return: form 2042-NR for your income from French sources from 1 January up to your return, and form 2024 for all income received since your return to France. Both are available for download from impots.gouv.fr.

As for where to file a paper return, there are two possible situations:

If you received income from French sources while you were abroad, you will need to send these forms to the SIPNR, indicating your new address in France to ensure your file is sent to the appropriate tax office for your new residence.

If you were no longer required to file tax returns in France while you were abroad, you must file a 2042 income tax return (downloadable from impots.gouv.fr) by the ordinary filing date for French taxpayers. You must send this return to the Service des impôts des particuliers covering your residence in France, stating your last known address in France.

Please note: Income from property received by non-residents and capital gains on property disposals by non-residents are subject to social contributions.

► **Local taxes:** During your time abroad, you will still be liable for local taxes (residence tax, property tax and, where appropriate, the tax on vacant residential premises) in relation to property that you rent or own in France. The SIPNR cannot respond to your questions about local taxes. You can send your questions using the secure messaging service on the impots.gouv.fr website or contact the relevant tax office, whose contact details can be found in the “Contact” section of impots.gouv.fr.

New: A new online service for property owners was introduced in 2021, called Gérer mes biens immobiliers. It is available from your personal account on impots.gouv.fr. You can use it to view information about property you own in France (surface area, number of rooms, lot number, etc.).

⁽¹⁾ Subject to international tax treaties to prevent double taxation.

PAYING YOUR TAXES

For tax payments of €300 or more, you must pay directly online via impots.gouv.fr or sign up for direct debit (either on the payment due date or in monthly instalments). Failure to do so could result in a surcharge of 0.2% being applied to the total amounts paid using an alternative method (Article 1738 of the French General Tax Code).

For both payment methods (online and direct debit), you must have a bank account in one of the 36 countries that make up the SEPA: the 27 EU Member States plus the UK (including Gibraltar), Iceland, Lichtenstein, Norway, Switzerland, Monaco, Andorra, San Marino and the Vatican. Your bank must also allow SEPA debits; make sure to check with them.

If you have problems opening an account in the SEPA (i.e. a bank has refused to open one for you), you can invoke the “right to an account”, which was introduced in France by the Banking Act of 24 January 1984. This right is available to:

- Persons residing in France, regardless of their nationality
- French citizens residing abroad
- Foreigners residing in an EU Member State other than France.

For further details, visit the “Droit au compte” section of the Banque de France’s website (www.banque-france.fr).

INCOME TAX AND SOCIAL SECURITY CONTRIBUTIONS

- Tax owing for income received in 2021:

In the second half of 2022, you will receive an income tax and social security contribution assessment notice.

The amount shown on this document will indicate the outstanding amount of income tax you owe, based on the 2021 income tax return you filed in the spring of 2022 and taking into account any amounts you may have already paid, such as taxation at source for non-residents or withholding at source (e.g. withholding at source deducted by your employer or instalments debited directly from your bank account) as well as any amounts that may have been paid to you (e.g. a tax refund following a challenge, an advance on tax reductions, tax credits).

If you still owe tax, it will be debited by the DGFIP directly from your bank account (the one listed in your personal account on impots.gouv.fr under “Gérer mon prélèvement à la source”). The debit will take place in up to four monthly instalments, depending on the timetable indicated on your assessment notice.

Please note: You can only pay your income tax **online** if you are paying the **full amount** of an advance tax instalment that could not be debited from your bank account.

If you are owed a refund, it will be paid to you automatically (credited to your bank account).

- Withholding at source for 2022 income:

In 2022, you may also be subject to withholding at source in the form of:

- deductions on your 2022 income (wages, statutory sick pay, unemployment benefits)
- monthly or quarterly instalments debited from your bank account if you receive certain types of income (self-employment income, property income, etc.)

If you are an employee and your tax residence is outside of France, wages you earn from French sources that are taxable in France will be subject to withholding at source. In some cases, you may be subject to both withholding at source and taxation at source for non-residents (e.g. if your tax residence is abroad and you earn wages and property income from French sources).

Any such withholding amounts will appear on the return you file in spring 2022 and will be factored into the income tax assessment for your 2021 income, which you will receive in the second half of 2022.

You may have issues paying your income tax and social security contributions electronically if you have a non-SEPA bank account. If this applies to you, you can pay via bank transfer to the SIPNR, making sure to indicate your full name and the reference number on your notice of assessment.

The bank details for the SIPNR are as follows:

IBAN: FR 76 3000 1000 6464 8800 0000 026

Domiciliation: PARIS, BANQUE CENTRALE

SWIFT (BIC): BDFE FRPP CCT

You will need to indicate the recipient bank and its address:

BANQUE DE FRANCE

31 rue Croix des Petits Champs

75049 Paris CEDEX 01

► Special situations:

- If you receive a reminder (reminder letter or final notice) even though you have paid your tax by the due date, your payment may have been received after the deadline due to the fact that you are abroad. Check that the amount of your payment has definitely been debited from your bank account. If it has, send a copy of your bank statement to the SIPNR.
- You can also follow up on your payments in your personal account on impots.gouv.fr.

LOCAL TAXES

For tax payments of €300 or more, you must sign up for direct debit (either on the payment due date or in monthly instalments) or pay directly online via *impots.gouv.fr*.

► **If you have a bank account in France or Monaco, you can pay:**

- **By direct debit on the payment due date.** This will remove the burden of having to think about making the payment and will improve your cash flow (sums are debited from your bank account domiciled in France or Monaco ten days after the payment due date). You can set this up:
 - online on *impots.gouv.fr* up until the last day of the month preceding the payment due date. Please make sure that you have your income tax notice and bank details to hand. The procedure is fully electronic and will enable you to sign a mandate authorising the direct debit. No other procedures are necessary.
 - by post, email or phone call to your Direct Debit Service Centre before the end of the month preceding the payment due date. You will receive a direct debit mandate that you must sign and send back to the department indicated on the form.
- **By monthly direct debit.** You can sign up for this service:
 - online from your personal account on *impots.gouv.fr*. You will receive an email acknowledging your request. The process is 100% online and there is no further action you need to take.
 - by email or by post with the tax office indicated on your assessment notice. You will receive an acknowledgement of receipt and a bank mandate to date, sign and return to the tax office.
 - by phone on 0809 401 401.

Deadlines for signing up for this service:

- For the payment of tax for the current year: by 30 June. Debits will begin the following month.
- For the payment of tax for the following year:
 - Between 1 July and 15 December for debits beginning 15 January of the following year.
 - Between 16 and 31 December for debits beginning 15 February of the following year. In this case, your first debit will cover two months (January and February).

For questions about either type of direct debit (how to sign up, make changes, change your address or change your bank account), you can write to your tax office via the secure messaging system in your online account.

- **Online** via your personal account on the *impots.gouv.fr*. You will receive an email confirming that your request is being processed. The procedure is fully electronic and there is nothing else you have to do.
- **By direct payment online** or via smartphone. You are given an extra five days to pay and your account will be debited ten days after the due date. You will be informed of the date when your payment order is registered.
- **By interbank payment order (TIP SEPA)** (only if you owe €300 or less). When paying by TIP SEPA, do not enclose a cheque with your payment. You must sign and date the TIP SEPA leaving the amount unchanged, and return it along with your bank account details (RIB) if requested on the TIP SEPA or if they have changed since the last payment was made.

Send your TIP SEPA (and the RIB where applicable) without any other documentation using the return envelope provided.

Please note: Payments made by TIP SEPA are cashed immediately upon receipt.

- **By cheque** payable to Trésor Public (only if you owe €300 or less): Enclose the TIP SEPA (for reference purposes only) without signing it or using staples or glue. Use the prepaid envelope provided to send off your signed cheque. Do not enclose any other documents. Write your surname, first name and notice of assessment or payment reference number on the back of the cheque. Cheques are cashed immediately upon receipt.

Please note: The DGFIP will no longer accept cheques drawn on foreign banks.

Due to your physical distance and for security reasons, we recommend that you pay by direct debit.

TAXATION METHODS:

There are five possible cases, depending on your situation.

	Your tax residence is outside of France ⁽²⁾	Your tax residence is still in France
If you have income from French sources ⁽³⁾	<p>Case No. 1</p> <p>You are liable to French income tax only on the income from French sources. Some of your income is liable for taxation at source or withholding at source.</p> <p>Given that the income taxable in France only accounts for part of your income, you cannot deduct any expenses from the total income. Taxation is calculated on a sliding scale, with an income splitting (quotient familial) cap and a minimum rate of 20% for taxable income up to €26,070 and 30% thereafter. These rates may be reduced, subject to certain conditions.</p>	<p>All your income is taxable in France, including the remuneration for your work abroad.</p>
You are sent by your employer to a country other than France and other than the country in which this employer is established ⁽⁴⁾	If you have no income from French sources and your tax residence is outside of France, you have no income tax obligations in France.	<p>Case No. 2</p> <p>This remuneration is totally exempt from income tax in France⁽⁵⁾ in 3 cases:</p>
		<p>Case No. 2A</p> <p>The remuneration from your work abroad is liable in the country where the job is worked to tax equal to at least two-thirds of the tax that would be paid on it in France.</p>
		<p>Case No. 2B</p> <p>Your work abroad involves certain activities defined by law as exceptions and you meet the relevant conditions (nature and length of work).</p>
		<p>Case No. 2C</p> <p>If you do not meet the conditions for total exemption, you will be taxed on the remuneration earned for the work abroad up to the level of taxation that would have been applied in France for the same work..</p>
If you are a cross-border worker	<p>Case No. 3</p> <p>Under the applicable tax treaties,¹ employment income is taxed in the country in which the work is performed. Further to the COVID-19 pandemic and the prevalence of work-from-home arrangements, France signed bilateral agreements with some border countries allowing workers who so wish to continue being taxed in the country they normally work in.</p>	

(2) All countries and territories with the exception of mainland France and the French overseas départements.

(3) Subject to provisions to the contrary in tax treaties between France and certain countries. See the international treaties on impots.gouv.fr.

(4) The employer must be established in France, the European Union, Norway, Liechtenstein or Iceland.

(5) Remuneration supplements paid for living abroad may be exempt in certain circumstances, but they are counted in the calculation of the tax rate.

CASE NO. 1: YOUR TAX RESIDENCE IS OUTSIDE OF FRANCE, BUT YOU HAVE INCOME FROM FRENCH SOURCES

Subject to provisions to the contrary in the tax treaties⁽⁶⁾ between France and certain countries, only your income from French sources will be taxed in France.

Rules governing the taxation of income from French sources

► **The following taxable income is subject to the sliding scale, with minimum rates of 20% and 30% (or 14.4% and 20% for income earned in French overseas départements):**

- Income from real property located in France and rights on this property
- Income from operations located in France
- Earned income from professional activities in France (whether in an employed or self-employed capacity)
- Income corresponding to artistic and sports services provided or used in France
- Income from employee share-ownership taxed as wages and salaries either automatically or by choosing this option (Article 182 A ter of the French General Tax Code)
- The following income, when the payer resides for tax purposes in France or is established in France:
 - Pensions and annuities (see below for specifics);
 - Income received by inventors and by authors and composers in the form of royalties
 - Income from industrial and commercial property rights
 - Sums paid by way of remuneration for services provided or used in France

► **Concerning wages, salaries, pensions and annuities:**

Wages, pensions and annuities from French sources paid to non-residents are taxed at source, subject to provisions to the contrary in the tax treaties. The employer or payer deducts the tax at source from the net taxable amount, i.e. after the 10% deduction for professional expenses. The deduction at source is calculated by income brackets at rates of 0%, 12% and 20% (and 0%, 8% and 14.4% for wages paid to non-residents for work conducted in French overseas départements).

Income received by artistic and sports persons is subject to a single rate of 15%.

Amounts that have been taxed at source at 0% or 12% (or 8% if the wages are paid for work in a French overseas département) are not subject to any further taxation provided they are paid by a single payer (employer or retirement fund).

Only amounts in excess of the 12% bracket shall be taxed at the progressive scale with a minimum rate of 20% (or 14.4% in the overseas départements), and then at 30% (or 20% if in the overseas départements) above the threshold of €26,070 of net taxable income. Form 2041-E (“personnes fiscalement domiciliées hors de France” – persons domiciled outside of France for tax purposes) must be completed to determine the amount to be filed on the tax return⁽⁷⁾.

Pursuant to Article 182 A ter of the French General Tax Code, income from the exercise of stock options, the acquisition of bonus shares, the sale of founder’s share warrants (BSPCE) and similar income received by persons residing outside of France for tax purposes is taxed at source. Where taxpayers opt for taxation in the wages and salaries (“traitements et salaires”) category, the taxation at source is calculated by applying the rate provided for in Article 182 A of the French General Tax Code. This deduction at source does not discharge income tax liability. The income must be declared on your income tax return the following year.

► **Concerning income paid directly to taxpayers (income from property, business profits, non-commercial profits, etc.):**

As specified above, the special taxation at source system for non-residents (RAS NR) is maintained for certain French earnings (wages and salaries, pensions and annuities). However, income not subject to this non-resident taxation system is now covered by the general withholding tax system and therefore subject to monthly or quarterly instalments.

Are you eligible for a tax rate below the minimum rate?*

To benefit from this measure, declare the total amount of your income from French and foreign sources⁽⁸⁾ (Box 8TM on your tax return) and have available for the tax authorities any substantiating documents evidencing the amount of your foreign income. If you file a paper tax return, you will need to fill in form 2041-TM (available for download on impots.gouv.fr), specifying the nature and the amount of each kind of income.

If the average rate of taxation on your French and foreign income calculated by applying the sliding taxation scale is below the minimum rate of 20% or 30%,* the administration will apply this rate of taxation.

Since the taxation of 2018 income, for the purposes of calculating the average rate, maintenance payments may be deducted provided the allowances paid are taxable in France for the beneficiary and have not given entitlement to a tax break for the taxpayer having paid them in their country of residence.

* Or 14.4% (or 20% for income earned in French overseas départements)

(6) See the tax treaties in the International section of impots.gouv.fr.

(7) Form 2041-E is available on impots.gouv.fr or from your local tax office.

(8) Nature and sum of each item of income.

► **The following income is subject to a levy:**

- **Investment income** (dividends, interest, etc.) is taxable in France, but the financial establishment applies a flat-rate levy discharging income tax liability.

Do not declare this income on your income tax return.

- **Capital gains** are liable to taxation at the time of sale, subject to the international tax treaties, when they are:
 - Capital gains from sales of goodwill or real property located in France or stocks and shares in companies not listed on the stock exchange, when their assets are made up mainly of such property.
 - Capital gains from the sale of holdings or securities in companies with their registered office in France, when the family holds or has held at some point in the last five years over 25% of the shares or profits (form 2074).

Do not declare this income on your income tax return.

Please note: Since 2019, a non-resident who sells property which was their main residence in France on the date they transfer their tax domicile outside of France (EU Member State or countries which have signed a mutual administrative assistance agreement to fight tax evasion and tax avoidance and a mutual administrative assistance agreement for tax collection with France) may have their **capital gains on the sale of the property entirely exempted from tax** subject to two conditions:

- The sale is carried out by 31 December of the year following the year in which the tax domicile was transferred outside of France at the latest
- The main residence has not been made available to a third party between the transfer and the sale, either free of charge or for valuable consideration

► **Social levies:**

Pursuant to the 2019 Social Security Budget Act, individuals who are affiliated with a social security scheme in a European Union Member State, an EEA country, the United Kingdom or Switzerland on the date a gain is realised or income is received are not liable to the general social security contribution (CSG) and the social security debt repayment contribution (CRDS) for:

- Income earned from property and furnished rental property not subject to social security contributions
- Capital gains on the sale of property
- Earnings and capital gains subject to tax deferral, if the condition concerning the geographic location of the social security scheme is met as at the deferral date.

Nevertheless, the aforementioned categories of income are liable for the 7.5% solidarity levy. To benefit from the exemption, check box 8SH and/or 8SI on your income tax return (paper form 2042 C).

This measure does not apply to residents of countries outside the EU, the EEA, the United Kingdom and Switzerland, who remain liable for social levies at an overall rate of 17.2%.

CASE NO. 2: YOUR TAX RESIDENCE IS IN FRANCE AND YOU ARE SENT BY YOUR EMPLOYER TO A COUNTRY OTHER THAN FRANCE AND OTHER THAN THE COUNTRY IN WHICH THIS EMPLOYER IS ESTABLISHED ⁽⁹⁾

WHEN AND WHERE TO FILE YOUR INCOME TAX RETURN ?

You need to file your income tax return by the usual deadlines either online or, if you are unable to file online, with the tax office covering your tax residence in France.

CASE NO. 2A: YOUR TAX RESIDENCE IS STILL IN FRANCE, BUT THE REMUNERATION FOR YOUR WORK ABROAD IS LIABLE IN THE COUNTRY WHERE YOU WORK TO TAX EQUAL TO AT LEAST TWO-THIRDS OF THE TAX YOU WOULD PAY ON IT IN FRANCE

- This remuneration is fully exempt from French income tax, but is included in the calculation of your overall tax rate (so that other income from French sources is taxed according to a progressive tax scale).
- Your household's other income is taxable in France under the standard procedure.

(9) Established in the European Union or the European Economic Area..

CASE NO. 2B: YOUR TAX RESIDENCE IS STILL IN FRANCE, BUT YOU CARRY ON CERTAIN WAGE-EARNING ACTIVITIES ABROAD

You carried on your wage-earning work:

▶ **Either for more than 183 days over a period of 12 consecutive months in the following fields:**

- Construction and assembling sites, installation of industrial assemblies, their start-up, their operation and associated engineering
- Exploration and mining of natural resources
- Navigation on board vessels registered with the French international register

▶ **Or for more than 120 days over a period of 12 consecutive months in market research**

Your remuneration is eligible for exemption if you meet the three following conditions:

- You were posted abroad by your employer
- You resided in France for tax purposes before your departure
- Your employer is established in France, in another European Union Member State or in Iceland, Liechtenstein or Norway

In both cases:

- ▶ This remuneration is fully exempt from French income tax, but is included in the calculation of your overall tax rate (so that other income from French sources is taxed according to a progressive tax scale).
- ▶ Your household's other income is taxable in France under the standard procedure.

Please note: These provisions do not apply to cross-border workers or public servants.

CASE NO. 2c: YOUR TAX RESIDENCE IS STILL IN FRANCE, BUT THE REMUNERATION FOR YOUR WORK ABROAD IS LIABLE IN THE COUNTRY WHERE YOU WORK TO TAX EQUAL TO LESS THAN TWO-THIRDS OF THE TAX YOU WOULD PAY ON IT IN FRANCE OR YOU DO NOT MEET THE CONDITIONS FOR TOTAL EXEMPTION

- ▶ In this case, the remuneration earned for your work abroad is taxable up to the level of taxation that would have been applied in France for the same work.

Please note: Any remuneration supplements you receive for living in the other country are exempt from income tax in France, but are counted in the calculation of your taxation rate, if they satisfy all the following conditions:

1. They are paid for periods worked abroad in the employer's direct and exclusive interest.
2. They are justified by a physical transfer requiring residence of at least 24 hours in the other country.
3. They are determined before you leave France, are calculated based on the length, number and place of the periods of work abroad, and account for less than 40% of the remuneration you would have received had you stayed in France.

- ▶ Your household's other income is taxable in France under the standard procedure.

CASE NO. 3: YOU ARE A CROSS-BORDER WORKER

- ▶ For your 2021 income tax return and the tax regime applicable to earnings of cross-border workers during the COVID-19 pandemic:

Tax treaties provide for taxation of employment income in the country where the activity is carried out. However, the current health crisis has led to an increase in home-based teleworking. The place where the activity is carried out, and therefore the taxation of that activity, is affected by this new working method in the case of French residents, whenever their employer is based outside of France.

Therefore, to enable users who so wish to continue to be taxed in the country where the activity is normally carried out, France has signed bilateral agreements with Germany, Belgium, Switzerland, Italy and Luxembourg.

More information about these bilateral agreements can be found on [impôts.gouv.fr](https://impots.gouv.fr) > International > International Conventions. Details about filing procedures can also be found under:

- Home > Individual > I am coming or returning to France > [Taxation for those arriving in or returning to France](#)
- Home > Individual > I am a resident of France with interests abroad > [Taxation of foreign-source income in France](#)

WHEN AND WHERE TO FILE YOUR INCOME TAX RETURN ?

File your return online at impots.gouv.fr on or before 24 May 2022.

If you cannot file your return online, paper returns must be sent by 19 May 2022 to:

Service des impôts des particuliers non résidents

10, rue du Centre - TSA 10010
93465 NOISY-LE-GRAND Cedex
Switchboard: +33 1 72 95 20 42

Or via your secured messaging service from your personal account on www.impots.gouv.fr

See pages 1, 2, 3 and 4 for income tax return filing procedures and payment methods.

TO FIND OUT MORE

<p>1. On the calculation of your tax</p> <p>Service des impôts des particuliers Non-Résidents 10 rue du Centre TSA 10010 93465 Noisy-le-Grand Cedex</p> <p>Please note: If you ask a relative to carry out a formality on your behalf, please remember to supply them with a letter of proxy and a copy of your identification documents.</p>	<p>By email via the secure messaging service in your personal account on impots.gouv.fr</p> <p>By telephone: +33 1 72 95 20 42 Monday to Friday 9am–4pm (Paris time)</p>
<p>2. On payment by monthly instalments or direct debit on the payment due date</p> <p>Direct Debit Service Centre</p>	<p>By email, via the secure messaging service in your personal account on impots.gouv.fr.</p> <p>By telephone: +33 809 401 401 Monday to Friday 8.30am–7pm (Paris time)</p>
<p>3. General information</p> <p>Go to International > Individual on impots.gouv.fr</p>	<p>impots.gouv.fr > International > Individual</p>
<p>4. For general information and news</p> <p>The Facebook page of the Direction des impôts des non-résidents</p>	<p>The Facebook page of the Direction des impôts des non-résidents</p>

Entitlement to French health insurance benefits is dependent on residence in France. A transfer of residence abroad generally terminates your entitlements and you are asked to return your Carte Vitale healthcare card, except in certain cases such as individuals whose main income is a French retirement pension or disability benefit and employees posted abroad by their company who continue to be covered by French social security legislation throughout the period of their posting abroad.

You are therefore advised to contact your national health insurance body and supplementary health insurance body to find out precisely what your situation is and, where necessary, choose your health insurance coverage abroad before your departure.