

# Remain in France Together

## Bitesize Guide

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## French Tax

This guide provides a few pointers about French tax.

RIFT's focus is on Citizens Rights and none of us are French Tax experts. Although we regularly get questions about tax, we cannot give tax advice and will never tell you what number you need to put in which box. However, there is an indirect link as, in order to be fully resident, your tax affairs must be in order.

This guide deliberately uses French terminology for some things, to help you find things in the system.

### Sources of help

This guide provides some links to useful information but we cannot stress too strongly that you need to do your own research or take advice.

Much of the information you need is on the French tax authority's website. In normal times, your local tax office is likely also to be able to help. Many Mairies and associations also run free tax surgeries.

If your affairs are complicated, it may make sense to pay an accountant for help. Be aware though, that the final responsibility is yours. An accountant can ask you for information, which may help you understand what you need to declare, but in the end they can only provide the information that you give them and you are responsible for any errors.

The official French site gives an overview, in English, of [how to make your French tax return](#)<sup>1</sup>.

There is much useful information in this [brochure](#)<sup>2</sup>, updated every year by the fisc. It is worth checking each year, even if you are used to doing this, as things change every year.

### French tax year

The French tax year is exactly the same as the calendar year (which means you need to compile information from two different UK years e.g. if you are looking at pension information on your P60).

Note that in 2020 you need to declare your 2019 revenue, so if you arrived after 1/1/2020 you don't need to worry yet.

### Important dates

French tax declarations are made towards the end of May beginning of June following the end of the calendar year.

The submission dates vary depending on where you live so you need to check the date for your local area every year.

### Online or on paper?

France is in the process of migrating income tax declarations online and there is a strong assumption that you will do your tax return online.



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However, if you are unable to do so, you can get the [forms to print out](#)<sup>3</sup>.

A list of the available forms appears on the right and you can scroll down and find the one you need.

If you declared on paper last year, then it appears that you should still receive a paper form.

Important note : If you declared online last year you will not receive a paper form, so don't wait for a paper form to arrive as a trigger to do your online declaration.

### New arrivals - getting into the system

You can now do your first declaration online, but to do it, you need a numéro fiscal (tax reference number).

Most people do this in person, but you can [request one online](#)<sup>4</sup>:

Answer the questions as follows:

1. Vous êtes : Particulier
2. Votre demande concerne : l'accès à votre espace particulier
3. Au sujet de: Je n'ai pas de numéro fiscal

A new text box will appear. In the bottom line, click on the text that says:

Accès au formulaire  
and fill in and submit the resulting form.

This should result in you receiving the codes you need, and you can then set up your espace particulier.

### Making a tax return

You do your actual declaration online from your espace particulier.

A [tutorial](#)<sup>5</sup> is available.

In France you are taxed as a household so you will do one tax return per household.

### Overseas bank accounts

You are required to declare the existence of any bank accounts you hold outside France.

You need to fill in a separate form for any bank account that was active during the course of the year even though there may be a very low balance or activity on the account.

The penalties for failing to declare such accounts are high c.1500 euros per account.

### PAYE

France recently implemented a PAYE system. If you are employed in France, then some of the information on your tax return will be pre-populated but you will still have to complete a return and declare any overseas income and bank accounts.



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### References

The following links all point to official information sources:

1. The official French site gives an overview, in English, of how to make your French tax return.  
[https://www.impots.gouv.fr/portail/international-particulier/services?fbclid=IwAR2Z2s3cklyTmdkwOwxIMcLq\\_lx2R5FDbw9TlaXbPJLDBxWoJgcmoUYwGdo](https://www.impots.gouv.fr/portail/international-particulier/services?fbclid=IwAR2Z2s3cklyTmdkwOwxIMcLq_lx2R5FDbw9TlaXbPJLDBxWoJgcmoUYwGdo)
2. There is much useful information in this brochure, updated every year by the fisc :  
[https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir\\_2020/accueil.htm?fbclid=IwAR2ylolvDzshoFOY3hgtrlc-BCVEp2JOGtWPJFsC9fgOPMgvGDL5AYvWj8s](https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir_2020/accueil.htm?fbclid=IwAR2ylolvDzshoFOY3hgtrlc-BCVEp2JOGtWPJFsC9fgOPMgvGDL5AYvWj8s)
3. Tax declaration forms to fill out on paper can be found here:  
<https://www.impots.gouv.fr/portail/recherche/2042%2520>
4. Request a tax reference number online here:  
<https://www.impots.gouv.fr/portail/contacts>
5. Tutorial on how to complete a tax return  
<https://www.impots.gouv.fr/portail/www2/minisite/declaration/supports.html?7>

### Disclaimer

This is one of a series of guides and information sheets produced by Remain in France Together (RIFT). RIFT is a statutory association governed by French law and managed and run by volunteers. It exists to uphold the rights of British citizens living in, or moving to, France affected by the UK withdrawal from the EU.

The information is for general guidance and does not constitute legal advice. It is offered free for personal, non-commercial use.

The main source of information to keep up-to-date with developments in citizens' rights is our website <https://www.remaininfrance.fr/>

When using our printed guides, you should check the website to make sure that you have the latest version.

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