

# LA NEWSLETTER NON-RÉSIDENTS

French tax information  
for non-résidents

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## GUIDE

*A guide to Business taxes  
in France*

*Téléchargement gratuit*



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## REAL ESTATE

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Cabinet Roche & Cie

*40, Rue du Président Edouard  
Herriot, 69001, LYON*

04 78 27 43 06

rochiecie@cabinet-roche.com

# The expulsion of squatters facilitated by the ELAN law.

## The expulsion of squatters facilitated by the ELAN law.

It is sometimes difficult for a landlord in France to remove a squatter from his dwelling. The ELAN law (Evolution of housing, development and digital) - subject to its final vote - would allow a simplified procedure for the owner to recover his home.

Squatters are defined as «persons who entered the home without right or title of owners, by means of manoeuvres, threats, assaults or coercion». They are not therefore indelicate tenants.

This legislation would protect both primary and secondary residences

### An accelerated procedure

**#LoiElan**

In the event of unlawful occupation, the owner may lodge a complaint in order to have recorded the unlawful occupation of his home.

The prefect may then order the expulsion on an expedited basis.

Squatters will no longer be able to invoke the two-month delay between the commander's departure and the actual expulsion.

No winter break for the squatters.

The squatters will no longer benefit from the principle of a winter truce, i.e. the prohibition of evictions between 1 November and 31 March.

### If the tenant is a late payer, what should I do?

The case of the tenant not paying his rent concerns about 3% of the rental stock.

The best solution is to find an amicable solution with the tenant. If this is not possible, it will be necessary to initiate litigation:

1- Implement the guarantees. When the lessor is faced with an unpaid debt, he can directly call the guarantor if it has become jointly and severally liable with the debtor and has waived the benefit of the discussion, i.e. has the right for the guarantor to refuse to pay until the tenant has been sued for payment.

2- Issue a command to the tenant who has two months to regularize his situation.

3- In the absence of payment within this period, the owner may apply to the court of first instance to have the lease terminated.

4- Once the decision has been obtained, it must be possible to execute it, i.e. obtain the expulsion by the police force, which cannot be carried out during the winter truce.

### Withholding tax –

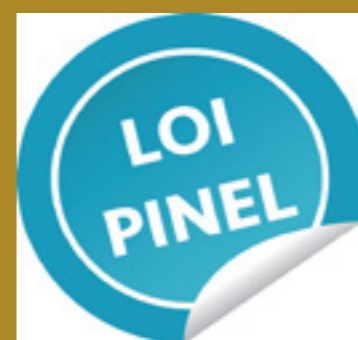
## How is the withholding tax on rental income carried out in France?

As with labour income, the reform of the withholding tax provides that rental income received from 1 January 2019 will be taxed in real time and no longer the following year.

However, rental income will not really be subject to withholding tax, but it will be a tax instalment deducted each month or each quarter directly from the taxpayer's bank account.

More specifically for non-residents, we invite you to refer to this article:

<https://www.cabinet-roche.com/en/9789/>



The pinel device and the withholding tax in France



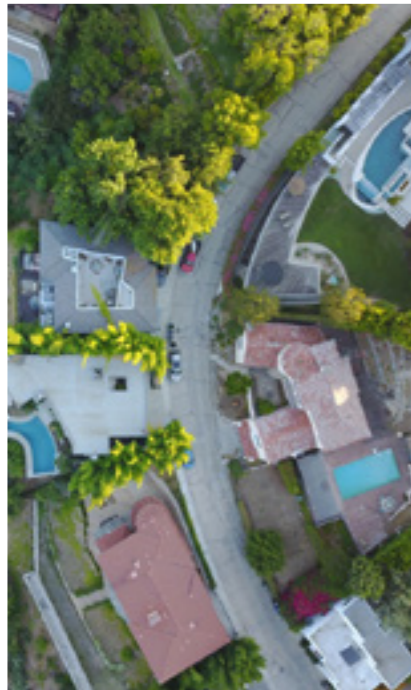
Withholding tax : impact on non-residents in France



Guide on business taxation in France – 2018



## Trees and neighborhoods: What are the rules?



Trees, shrubs and bushes may only be planted 2 m from the dividing line for plantations exceeding 2 m, and 0.5 m for other plantations.

This rule applies in the absence of specific regulations, in particular local urban planning plans or specifications for a subdivision.

There are also certain derogatory uses, such as in the residential suburbs of the Paris region, the use allows the planting of trees up to the extreme edge of the gardens.

The legal distance is calculated from the property line to the centre line of the trunk. It includes public or operating roads that can separate properties.

Only the intrinsic height of the plants is to be taken into account (distance from the foot to the top), regardless of the soil relief.

### What if my neighbour does not respect these rules?

The fruits that fall naturally from these trees belong to you.

It is possible to cut yourself at the dividing line, roots, brambles and twigs advancing on its heritage.

In cases where your neighbour does not want to listen to reason, it is possible to bring an action for pruning or to require that plantations that do not respect the legal distance be torn off or reduced to legal heights.

In order to convince your neighbour to proceed himself to When pruning, you can remind him that the owner of a tree, even if planted at a legal distance, is liable for damage caused by trees and roots extending to neighbouring properties.



### Furnished rentals in France : focus on compensation rules

Brand new measure implemented in the city of Paris and all cities with more than 200 000 people. This measure makes it more difficult to rent dwellings on Airbnb.

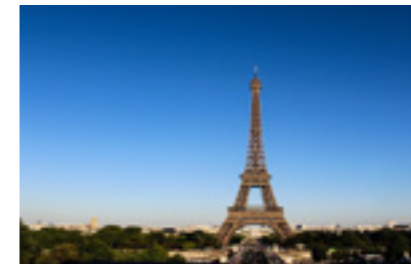
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### French wealth tax reductions: donations

Making a donation to an association allows you to benefit from a 75% tax reduction on the IFI! For example, donate €5,000 to an eligible organization, and you will actually only pay €1,250..

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