

NON-RESIDENTS, HOW TO DECLARE YOUR TAXES IN FRANCE?

Non-residents are subjected to taxes on all their income from French sources, Unless, subjected to the exemptions provided by international agreements signed between France and the country of residence and must report to the French tax authorities the following income:

- income from professional activities in France, employed or not,
- all replacement income received in France: sickness benefits, maternity, unemployment, retirement,
- income from real property located in France, furnished or not,
- amounts paid for any service provided or used in France.
- the pensions and life annuities received by a creditor domiciled in France (eg alimony, compensatory allowance)
- Income received by inventors or "Royalties" patent rights derivatives,

The tax is calculated on the actual amount of income taxable in France.



The amount of tax can not be less than 20% of total person's worldwide income, unless the non-resident may justify the rate of French tax on all of its worldwide revenues (French sources and foreign) would be less than this minimum. The request for application of the average rate is to be renewed each year and must be justified.

I own a property in France but I do not perceive any rent

Non-residents who own at least one home in France are subject to tax at a flat rate equal to three times the rental value of these buildings, if this base is lower than their French source income. They may therefore be subject to taxation in France in the absence of income from French sources.

However, this minimum contribution does not apply to all non-residents, including those not domiciled in countries or territories which have concluded with France a convention to avoid double taxation with respect to taxes on income.

I rent a property in France.

When the property is rented furnished, the income is taxable in the category of business income (BIC). When premises are rented naked, the income is taxable in the category of land revenue.

Both plans provide lump sum allowances or the deductibility of expenses for their actual amount. It will be necessary to approach a specialist for details.

What are the deadlines for sending the statement of income in 2016?

For shipments by paper, the date is May 18, 2016, the postmark authentic. For statements online, you can send her statement until June 7, midnight.

Pour toutes questions :

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Required diagnoses when selling a property

The technical diagnosis dossier includes several components and is a real check-up of the building.

The diagnostician must be certified, impartial and independent, covered by a professional insurance.

The list of checkpoints was established by successive laws and decrees often changed: termites, asbestos, lead, energy efficiency, control of electrical and gas facilities, surveying co-ownership lots, state of natural hazards, mining and technology.



	Concerned Buildings	Diagnostic Validity
Asbestos	Building which construction's permit is after 1 July 1997	Unlimited
Termites	Buildings in an area bounded by prefectural decree	6 months
lead	Building for residential use which the building permit is prior to 1 January 1949	1 year
natural and technological risks	According to the zones	6 month
Energetic performance	Any kind of closed and covered building allocated to housing	10 years
Gaz	Dwelling building with an indoor facility of more than fifteen years gas	3 years
Electricity	Dwelling building with internal electrical installation of over fifteen years	3 years

Moreover, since 19 December 1997 the certificate "Carrez" that finds the private area of lots is mandatory for condominiums and must be presented to the buyer before signing the sales agreement.

In case of errors or omissions in a diagnosis, the diagnostician engages his professional liability as the seller in good faith disclaims all warranties in respect of latent defects.