

Payment problems

Your tax must be paid by the deadlines given on your tax assessment notice, failing which you risk fines and legal action.

- Extension on your income tax payment deadline in the event of a drop in income :

If your tax household's income drops by over 30% for whatever reason, you are entitled to extend payment of your income tax through to 31 March of the following year.

To benefit from this extension, simply contact your treasury office and provide, for each member of the tax household :

- The last three wage slips (or proof of replacement income),
- The wage slip (or proof of replacement income) for the month in which the drop in income occurred.

- Extension on all tax payment deadlines in the event of temporary financial difficulties :

If you are unable to pay your tax on the due date because of temporary financial difficulties justified by serious grounds (unemployment, death of spouse, etc.), contact your treasury office as soon as you receive your tax assessment notice to talk about a payment plan. Provide proof of your incomes and outgoings.

You may contact your treasury office by e-mail, telephone or post. You will find its contact details on your tax assessment notice.

- If financial straits make it impossible for you to pay your tax in whole or in part, even with an extension on your payment deadline, you may apply to your tax assessment office for equitable relief.

As soon as you receive your tax assessment notice, send your tax assessment office :

- A letter explaining your financial difficulties,
- A photocopy of your tax assessment notice,
- And all the documents proving that you are in financial straits (sum of current resources, total amount of taxes to pay, rent, debts, etc.).

You may also send this request by e-mail enclosing your surname, first name, address, tax references

and amount in addition to the above information.

Your application will be considered in view of your household's total resources, the family's assets and your financial difficulties.

Should the tax assessment office reject your request, you may appeal to the Tax Services Director.

Equitable relief claims may be made at any time and resubmitted should new elements arise (e.g. worsening of your financial difficulties).

The tax mediator

The tax administration has introduced a tax mediator in each *département*. This person is tasked with finding an amicable solution to all tax calculation and payment matters and any problems you may have with the quality of service provided.

You may contact the mediator if you have first submitted a claim to the French Public Treasury or tax services, which has not been met with a satisfactory solution.

You may submit your case to your *département* tax mediator by post or e-mail. Tax mediator contact details are available on www.impots.gouv.fr or from your treasury office or tax assessment office.

The introduction of the tax mediator is one of the nine commitments made by the French Public Treasury and the tax services to make your taxes easier.

Make sure you never forget to pay

The French Public Treasury has set up simple, practical and secure methods for you to pay your income tax, local tax on household occupation and real property tax.

Subscribe to monthly instalments if you prefer to spread your tax payments over the year to manage your budget better.

Or choose direct debits on the payment due date if you would rather continue paying on the usual due dates without the risk of forgetting.

You can also pay your taxes directly online up to midnight on the payment due date on : www.impots.gouv.fr



Where to find information ?

How to make a claim ?

- *Income tax*
- *Local tax on household occupation*
- *Real property tax*

For information on paying your taxes, simply call the server line:
08 91 67 10 10 (€0.225 per minute)
or consult Internet server : <http://www.impots.gouv.fr>
or call the Tax Service Call Centre : 08 20 32 42 52 (€0.12 per minute)
For all information on paying your taxes, contact your treasury office.

THIS LEAFLET IS A SIMPLIFIED DOCUMENT. IT IN NO WAY REPLACES REFERENCE TO THE RELEVANT LEGISLATION AND REGULATIONS.

The tax assessment office (*centre des impôts*) and the treasury office (*trésorerie*) are French Ministry of the Economy, Finance and Industry services. The tax assessment office establishes how much tax you owe and the treasury office collects the tax.

These services' contact details and public reception times and days can be found on your tax assessment notice.

Where to find information ?

You can write (by post or e-mail), telephone or go to :

- The **tax assessment office** if your enquiry concerns your **tax calculation**. It is the tax assessment office that determines how much tax you owe based on the regulations applicable to your individual situation.

Example: You have paid out maintenance costs on your main place of residence and you would like to know whether you are entitled to a tax credit.

- The **real property tax office** (*centre des impôts fonciers*) for local taxes, regarding all rental value-related questions.

- The treasury office, if your enquiry concerns **paying your taxes**.

Example : If you would like to subscribe to the direct debit system.

Should you contact the wrong service, your enquiry will be passed on to the appropriate service without your having to do anything more.

If you move and have not asked the Post Office to forward your mail, do not forget to inform the tax assessment office or treasury office of your choice (old or new home) **of your new address**.

► For all general information, you can also call the **Tax Service Call Centre** on 08 20 32 42 52 (€ 0.12 per minute).

A tax official will answer all questions not requiring consultation of your personal file from 08h00 to 22h00 on weekdays and from 09h00 to 19h00 on Saturdays.

How to make a claim ?

What to do

You have received your tax assessment notice for your :

- Income tax,
- Local tax on household occupation,
- Real property tax (on developed and undeveloped property).

You find that this notice contains an error. Whether this error has come from you (e.g. if you made a mistake on your tax return) or the tax service, you would like to **make a claim**.

► Where to make a claim

- Contact your **tax office**. You will find its address on your tax assessment notice. If you get the wrong addressee, the service that receives your claim will pass it on to the relevant service.

- Contact the **real property tax office** if you are disputing the rental value used as the basis of assessment for your real property tax or local tax on household occupation.

► How to make a claim

- **You can send a letter by post.**

A simple written letter will do. Do not forget to sign it and keep a copy.

Enclose a photocopy of your tax assessment notice and receipts, where appropriate. State in your claim if you have opted for direct debit payment.

You may also, if you wish, include your telephone number and the times at which you can be called so that the tax office can telephone you if necessary. This will simplify the process.

● You can send an e-mail

(You will find your tax office's e-mail address on your tax assessment notice). Your e-mail must contain all the elements the tax office needs to make a decision : your surname(s), first name(s), address and the references and amount of the tax you are disputing. If you enclose computerised receipts with your e-mail, please make sure that they are legible.

You will be informed by e-mail of the progress with your claim.

● You can go to the tax office

You will find the days and times at which your tax office receives the public on your tax assessment notice. **Take your tax notice and all relevant receipts with you.**

The tax office accepts simple verbal claims: these are recorded on a "visitor form", which has the same value as a letter and is signed by you and the member of staff who sees you. You will be provided with a copy of this form at the end of your visit.

● You can also telephone

If your case is straightforward, the staff can give you the explanations you need. If necessary, you then confirm your claim in writing.

► When to claim

As soon as possible after noticing an error and at the latest by the **claim deadline**, which generally expires⁽¹⁾ :

- For **income tax**, on 31 December of the second year following the year in which the tax is payable, as stated on your tax assessment notice.

Example: This deadline is 31 December 2006 for income tax on 2003 income payable in 2004.

- For **local taxes**, on 31 December of the year following the year in which the tax is payable.

Example: This deadline is 31 December 2005 for local tax on household occupation payable in 2004.

Important:

Making a claim does not exempt you from paying your tax. If your claim is accepted, you are refunded the sum paid. However, you are entitled to enclose an application for deferment of payment with your claim. You may be asked to provide payment guarantees (e.g. a bank guarantee) if the amount disputed comes to €3,000 or more. Note that if your claim is found to be groundless, you will have to pay the disputed tax plus a 10% surcharge for late payment.

The decision and its consequences

The tax service endeavours to answer all enquiries as quickly as possible (an answer is provided within one month in nearly 94% of all cases) even though it has a legal timeframe of six months within which to inform of its decision. This timeframe may be extended by three months, in which case the service must inform you of the extension.

► Your claim is accepted

The tax service informs you in writing. Your treasury office sends you a refund (by cheque) for the sums overpaid, in addition, where appropriate, to interest on arrears running from the payment date through to the refund date (this interest is not capitalised).

► Your claim is rejected

The tax service **must inform you in writing**, giving grounds for its decision.

You may then refer your case to the *département* tax mediator (see page 4). The mediator's involvement does not interrupt the time limit for your appeal.

You may also contest this decision before the administrative court. In this case, you must send the clerk of the court's office a petition complete with grounds on a sheet of plain paper accompanied by three copies within two months of receiving the letter rejecting your claim.

⁽¹⁾Special deadlines are sometimes provided for, especially in the case of tax audits.